



RETURN to an ORDER of the Honourable The House of Commons,
dated 9 February 1841;—56r,

RETURNS of MEMORIALS or PETITIONS made by or on behalf of the LICENSED VICTUALLERS of *Ireland*, to the Lords of the Treasury, from the 1st day of October 1838 till the 1st day of January 1841, claiming to have every Licence granted to them to carry on Trade at the same Rate, and in the same Manner, as are granted to their Fellow-Traders in *England* and *Scotland*, with the Answers given :

Of MEMORIALS or PETITIONS made by or on behalf of the LICENSED VICTUALLERS of *Ireland* to the Commissioners of Excise, for the same Period, relative to the Penalties inflicted on them, and the Losses and Injuries suffered by reason of their being deprived of the Privilege in Trade enjoyed by their Fellow-Traders in *England* and *Scotland*; together with all Answers or Orders made thereon :

Of the Rates of LICENCES chargeable on a LICENSED VICTUALLER in *England* or *Scotland* (holding a Licence to sell Tea, Coffee, Cocoa Nuts, Chocolate and Pepper), in a House valued under Ten Pounds per Year, for the Sale of Beer by Retail, to be consumed upon the Premises; also, for the Sale of Spirits by Retail; also, for the Sale of Wine by Retail :

Of the Rates chargeable on a similar Trader in *Ireland* :

Of the Number of Persons licensed to sell BEER, WINE, and SPIRITS by Retail, to be consumed on the Premises, who also hold Licences to sell Tea, Coffee, Cocoa Nuts, Chocolate and Pepper, on one and the same Premises, in *England* and *Scotland* respectively; with the Rate of Excise Licences payable thereon for the Year ending the 10th day of October 1840 :

Similar RETURN for *Ireland* :

RETURN of the Number of Cases in *England* and *Scotland*, from October 1838 till October 1840, in which the Licences originally granted to Licensed Victuallers have been transferred to Heirs, Executors, Administrators, Wife, Child, or Assigns; said Return to state the Statutes or Authority under which such Heirs, &c., Claims to such Transfers are made and allowed :

Similar RETURN for *Ireland*, and said Return to state if there be any and what Provision made by Law for affording or securing to Heirs, Executors, Administrators, Wife, Child, or Assigns in *Ireland*, transfer of the Licences to retail Beer, Spirits, or Wine, to be consumed on the Premises, originally granted to the Parent, Husband, or Assigner of the House :

RETURN of the VALUE of the respective HOUSES within the Excise Collection of the City of *London*, as assessed to the Poor's Rate, occupied by Persons licensed to sell Spirituous Liquors by Retail; showing also the Value fixed by the Officers of Excise on said Houses, in charging the Rate of Spirit Retail Licence on granting, issuing, or renewing such Licences; said Return to state and set forth whether the Excise adopt the Valuation on the Poor's Rate or not :

Similar RETURN for the respective HOUSES similarly licensed within the Excise Collection of *Dublin*; said Return likewise to state and set forth whether the Excise adopt the Valuation fixed or made by the Poor Law Guardians as their Criterion of Value for charging the Excise Licence or not :

RETURN of the Number of Gallons of FOREIGN and COLONIAL SPIRITS respectively bonded in the United Kingdom on which DUTY has not been paid, owing to Leakage, Soakage, reduced Strength, or other incidental Causes, for the Year ending the 5th day of October 1840 :

Like RETURN for HOME-MADE SPIRITS in *Great Britain* and *Ireland*, for the Year ending the 5th day of October 1840.

(Mr. O'Connell.)

Ordered, by The House of Commons, to be Printed,
29 April 1841.

TO the Right Honourable the Lords Commissioners of Her Majesty's Treasury.

My Lords,

A S chairman and secretary of a meeting of grocers in Dublin who hold vintners' licences, but do not retail for consumption on the premises,—

We beg to lay before your Lordships a statement of the hardships now thrown in the way of carrying on our business by the effect of the 3d clause in the Excise Licence Act, 6th of Will. 4, c. 38, coming into operation on the 10th instant.

With every wish to obey such clause by not consuming on the premises, we cannot see with what justice we are required to pay an extra amount of licence of 15*l.* 5*s.* as per annexed account.

We are quite satisfied your Lordships will not sanction this additional hardship; we say additional, because we beg to assure your Lordships that it is a very great loss to the grocers in Ireland (for the possible guilt of a few) to be deprived of the power of selling less quantities of any kind of spirits than one pint; but to be taxed extra while deprived of this liberty, is what we are quite sure your Lordships do not contemplate, and what will appear more strange to your Lordships, that we cannot procure any licence to sell the intermediate quantities between two quarts and two gallons.

We therefore humbly pray your Lordships' kind and immediate inquiry and interference, also praying reference to the annexed statement.

We have, &c.

14, Westmorland-street, Dublin,
5 October 1838.

(signed) *Robt. Smyth*, Chairman.
Wm. Reilly, Secretary.

Cost of Licence to come into Operation the 10th October 1838; viz.

	£.	s.	d.
To sell from one pint to two quarts only - - - - -	13	13	-
Spirit dealers' licence, to enable us to sell from two gallons (not under)			
upwards - - - - -	10	-	-
Beer - - - - -	3	3	-
Wine - - - - -	4	4	-
Ten - - - - -	-	11	-
	£.	31	11 -
Cost of Licence we have been trading on, and which expires the 10th instant; viz.			
To enable us to sell any quantity to 25 gallons inclusive - £.	10	10	-
Beer - - - - -	3	3	-
Wine - - - - -	2	2	-
Ten - - - - -	-	11	-
		16	6 -
Extra Amount demanded - - - - - £.		15	5 -

Gentlemen,

Treasury Chambers, 14 November 1838.

THE Lords Commissioners of Her Majesty's Treasury having had under consideration your letter of the 5th ult., complaining, on behalf of yourselves and other grocers of Dublin, of certain clauses in the Act 6 & 7 Will. 4, c. 38, as affecting your licences, and praying for the interference of this Board; I have it in command to acquaint you, for the information of the parties concerned, that my Lords cannot by their authority suspend the operation of an Act of Parliament, and they have already authorized all the relief which, under the circumstances, they considered they should be justified in giving. I am, however, to inform you, that you are in error in supposing that you cannot procure any licence to sell the intermediate quantities between two quarts and two gallons,

gallons, as the licence only restricts the holder thereof from selling in quantities less than a pint, and from selling any spirits to be consumed on the premises.

Farther, with respect to the spirit dealers' licence of 10 *l*, I am to inform you that it does not appear that such licence would be required by you, unless you should desire to become dealers in spirits, and that such licence would equally have been required before the late alteration of the law.

I am, &c.

(signed) *F. Baring.*

To Mr. R. Smyth, Chairman, and
Mr. W. Reilly, Secretary, to the Meeting of Grocers,
14, Westmorland-street, Dublin.

To the Right Honourable the Lords of Her Majesty's Treasury.

My Lords,

Dublin, 6 October 1838.

As wholesale grocers, spirit and wine merchants here, we beg to address your Lordships on the inconsistency that appears in the Excise Licence Act that now comes into operation, in consequence of the effect of the third clause introduced in the 6 & 7 Will. 4, c. 38: by it a trader licensed as a grocer cannot take out a spirit licence to retail less quantities of spirits than one pint; the consequence is, that the collector can issue no other licence to a grocer than that warranted by the 6th Geo. 4, c. 81, namely, a licence to sell from one pint to two quarts, and a licence from two gallons up; thus your Lordships will perceive there is no power legally to sell the intermediate quantities, from two quarts to two gallons. This difficulty, now brought into operation, has been heretofore provided for by the vintners' licence, which enabled the trade to sell any quantity under 25 gallons at one time; but as this licence will not now be granted to any person licensed to deal in tea, &c., it is essential your Lordships should provide for this difficulty and strange anomaly by enabling the proper officers in Ireland to grant a licence under the restrictions of 6 & 7 Will. 4, so as to enable us, and all similar traders in Ireland, to carry on our business legally and without any extra expense, none being contemplated by the said Act.

We pray your Lordships' immediate attention to this, as on the 10th instant our present licences expire, and should be renewed on same date.

We remain, &c.

(signed) *Jno. & Jos. Boyce.*

Gentlemen,

Treasury Chambers, 11 October 1838.

WITH reference to your report of the 10th instant, on the memorials from the grocers and spirit retailers in Ireland, I have it in command from the Lords, &c. to authorize you to permit parties who obtained licences as grocers on the 5th July last to surrender such licences for the purpose of obtaining a renewal of their licence as publicans, and, in such case, to return them the amount which they have paid for their licence to sell coffee, tea, &c.

I am, &c.

Commissioners of Excise.

(signed) *F. Baring.*

To the Right Honourable the Lords of Her Majesty's Treasury.

The Memorial of the undersigned Grocers and Spirit Retailers of the
City of *Kilkenny*,

Sheweth,

THAT your memorialists have heretofore carried on the trade of grocers and retailers of spirituous liquors in the city of *Kilkenny*, under licences granted to them.

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That

That their spirit retail licences expired on the 10th of October 1838.

That, under an Act of Parliament, passed in the 6th and 7th years of William 4, c. 38, grocers are prohibited from getting a spirit retailer's licence; but the operation of that Act was suspended for some time by the 6th and 7th of William 4, c. 72.

That an Act lately passed the House of Commons further suspending the operation of the above Act for another year, but same did not pass the House of Lords, the Parliament being prorogued before any decision was come to by the Lords regarding it.

That memorialists by the present law can get two licences, under one of which they can sell spirituous liquors, in any quantity not less than one pint or more than two quarts, and under the other they can sell any quantity not less than two gallons; by the two foregoing licences memorialists are precluded from selling any quantities between two quarts and two gallons, and in both cases it cannot be consumed on the premises.

That the retail spirit trade, which they are now prevented from carrying on if they continue grocers, is of considerable profit to them; and as the Act of Parliament for further suspending the operation of the 6th and 7th of William 4, c. 38, had passed the House of Commons, memorialists, in common with the other grocers of Ireland, expecting that it would pass into a law, did not provide for discontinuing the business of grocers, and have laid in large stocks of groceries, which they are prohibited from selling under the Act now in force if they continue retailers of spirits.

That, under the present regulation, petitioners are subject to the payment of the following sums for their licences; viz.

For a wholesale spirit licence, which enables them to sell from two gallons upwards	£.	s.	d.
	10	-	-
For a grocer's retail spirit licence, which enables them to sell any quantity not less than one pint nor more than two quarts, and not to be consumed on the premises	9	9	-
For a wine licence	4	4	-
For a beer licence	2	2	-
In all	£.	25	15 -

That, notwithstanding the annual payment of this large sum for licences, petitioners are by the present law cut off from a very considerable part of their usual trade.

That having laid in large stocks of groceries, in confidence that the Act of 6th and 7th William 4, c. 38, would be further suspended, they will be very much injured in their property and circumstances if they be prohibited from selling groceries while they retail spirits, and they humbly represent to your Lordships that they had good grounds to expect such suspension, the Act for that purpose having passed the House of Commons, and its receiving the sanction of the Lords being prevented by the prorogation of Parliament.

Petitioners therefore humbly pray that they may be permitted to continue their trade as grocers and spirit retailers as heretofore for at least one year, without the enforcement of any penalty for doing so, in order to afford time for an application to Parliament on the subject.

And petitioners will ever pray.

(36 signatures.)

Sir,

Treasury Chambers, 24 October 1838.

THE memorial of the grocers and spirit retailers of the city of Kilkenny, praying relief in regard to the licences held by them, has been under the consideration of the Lords Commissioners of Her Majesty's Treasury, and I am commanded to acquaint you, for your information, and that of the other memorialists, that my Lords cannot comply with their request to be permitted to continue their trade as grocers and spirit retailers as heretofore for one year, without being subject to penalty; but that their Lordships have authorized the Commissioners

Commissioners of Excise to permit parties who obtained licences as grocers on the 5th July last, and who may be willing so to do, to surrender such licence for the purpose of obtaining a renewal of their licences as publicans, and, in such case, to return to them the amount which they have paid for their licences to sell coffee, tea, &c.

Mr. Patrick Fogarty,
and the Grocers and Spirit Dealers of Kilkenny.

I am, &c.
(signed) *F. Baring.*

To the Right Honourable and Honourable The Lords of the Treasury.

The Petition of the undersigned Inhabitants of *Fermoy*, in the County of *Cork*,

Most humbly sheweth,

THAT petitioners have hitherto (a portion of them nearly 40 years) been licensed spirit retailers and grocers.

That under the impression that they would obtain their licences as usual, they laid in their stock of spirits, as is customary, about this season of the year, for the winter consumption, but that on applying for licences to sell spirits at the usual period (10th October), the collector, Mr. Clark, refused to grant them, it being, as he said, contrary to law.

Your petitioners most humbly submit the hardship of their case to your honourable consideration, as should the refusal be persevered in, it will deprive them of their habitual means of support, and (they apprehend) bring destruction upon their families (some of them very numerous), and particularly at a period of general apprehension, from the shortness of the crops, and when they are about to be visited with an additional tax for the relief of the poor.

Your petitioners further humbly submit, that the stock of spirits which they now hold cannot be disposed of in any way if the prayer of their present petition be not acceded to, and that the consequence may be "the adding a portion of them to the pauper list."

They therefore beseech your honourable Board to grant them relief, in such manner as (in your wisdom) you shall think most fitting.

For which your petitioners will ever pray.

(13 Signatures.)

Gentlemen,

Treasury Chambers, 24 October 1838.

HAVING laid before the Lords Commissioners of Her Majesty's Treasury your memorial, praying, as licensed spirit retailers and grocers, relief, as regards the licences held by you, I am commanded by their Lordships to acquaint you that they have authorized the Commissioners of Excise to permit parties who obtained licences as grocers on the 5th July last, and who may be willing so to do, to surrender such licences for the purpose of obtaining a renewal of their licence as publicans, and in such case, to return to them the amount which they have paid for their licence to sell coffee, tea, &c.

The Spirit Retailers of *Fermoy*,
County *Cork*.

I am, &c.
(signed) *F. Baring.*

To the Right Honourable the Lords of Her Majesty's Treasury.

The Memorial of the undersigned Grocers of the Town of *Tuam*,

Humbly sheweth,

THAT by the Act of Parliament 6 & 7 Will. 4, c. 38, which became law on the 10th of this present month, your memorialists have been deprived of their hitherto enjoyed right of selling spirits by retail, on paying the appointed amount of their licences; your memorialists beg leave to state, that the deprivation of that right will now prove seriously injurious, if not wholly ruinous to them.

Your memorialists beg leave also to express their firm conviction, that the desirable object contemplated by the Legislature on passing that law, namely, the checking of the evil of intemperate drinking, will not be attained by it, and that it will rather aggravate that evil, by transferring the privilege of retailing spirits from them to a class of persons, who not being equally tenacious of the character of their houses, have never been so remarkable for the regularity of them.

Your memorialists are also desirous of calling your Lordships' attention to the fact, that this law will prove highly injurious to that part of Her Majesty's revenue derivable from spirit licences, as your memorialists, and generally all grocers, having always kept large and high-rated establishments, have consequently paid a much larger amount for their licences than those persons who being exclusively spirit retailers, required but small and low-rated houses.

Your memorialists respectfully and earnestly beg that your Lordships, on considering their case, will be pleased to suspend the operation of this injurious enactment until Parliament shall have an opportunity of revising it, and memorialists feel convinced that the Legislature, in its wisdom, will then immediately abrogate a statute clearly unproductive of the least benefit to society, while it must prove deeply injurious to a numerous class of Her Majesty's subjects, and highly detrimental to the revenue of the State.

And your memorialists will ever pray.

(16 Signatures.)

To the Right Honourable Lords of Her Majesty's Treasury, Treasury Chambers,
London.

The Memorial of *Basil Freemith and John Piddle*, Grocers, of Bantry,

Most respectfully sheweth :

MEMORIALISTS beg leave to state to your Lordships the deplorable state of beggary they are thrown into by the upsetting of their business, and beg to know how they are to dispose of their stock of sugar, or what can be the cause of so cruel an Act as to deprive people of supporting large families in an honest way, as we now have no way of support; we hope and trust your Lordships will give us some Government situations to enable us to support our large families.

May it once more please your Lordships to take our deplorable case into your humane consideration, and change the Act, and we will for your Lordships ever pray.

(6 Signatures.)

To the Right Honourable the Lords of the Treasury, *London.*

The Memorial of *Lawrence Doyle*, of *Enniscorthy*, in the County of *Wexford*,
Spirit Dealer,

Humbly sheweth,

THAT memorialist, who is also a tea-dealer, had for several years (previous to the 10th of October last), a licence for the retail of spirits, which he was then induced to give up, and to take out instead a grocer's spirit licence, being under the impression that the late law prohibiting the sale of tea and the retail of spirits on the same premises, would be carried into effect.

That, however, this law remained a dead letter in the country towns of Ireland till very lately, when memorialist was summoned before the bench of magistrates at Enniscorthy, on the 30th May last, and on submitting to the charge of selling spirits to be consumed on the premises, was fined in the mitigated penalties of 12 l. 10 s. and 2 l. 10 s.

That from the passing of the above law, it was memorialist's intention to conform to it, and for this purpose he took out a wine-dealer's licence in place of a retail wine licence (which would not be renewed with him without a retail spirit

spirit licence), the former costing 10 *l.* and the latter only 2 *l.* 2 *s.*; but subsequently finding that all his neighbours in the trade carried on their business as formerly with impunity, he was led into the commission of the offence by which these penalties were incurred.

That it is memorialist's fixed determination, now that the authorities have evinced their intention to carry this law into operation, to adhere to it most strictly; and he respectfully entreats your Lordships to order the remission of the penalties, and memorialist, as in duty bound, will pray.

Enniscorthy, 17 June 1839.

(signed) *Lawrence Doyle.*

Sir,

Treasury Chambers, 29 June 1839.

THE Lords Commissioners of Her Majesty's Treasury have had under their consideration your memorial, dated the 17th inst., praying remission of penalties in which you have been convicted for retailing spirits, amounting to the sum of 15 *l.*; I am commanded by their Lordships to acquaint you that they have authorized the Commissioners of Excise to mitigate the penalties in question to the sum of 10 *l.* and that my Lords cannot grant you any further relief.

I am, &c.

Mr. L. Doyle, Enniscorthy.

(signed) *F. Baring.*

To the Lords Commissioners of Her Majesty's Treasury, *London.*

The Memorial of the undersigned Spirit Dealers, Grocers, &c. residing at
Enniscorthy in the County of Wexford, Ireland,

Humbly sheweth,

THAT memorialists were convicted before the bench of magistrates at Enniscorthy, for violating the excise laws, in various penalties, which were mitigated by your Lordships, and by the Commissioners of Excise, to the sums affixed to their names respectively.

That these penalties were incurred through a misunderstanding of the late law affecting grocers and spirit retailers in Ireland, and memorialists' ignorance of the intention of the excise authorities regarding the administration of this law, as well as a recollection of the fact that several years ago a similar law was threatened to be carried into operation, and in consequence many persons engaged in the grocery and spirit trade were induced to undergo considerable expense in making alterations in their establishments, and which afterwards became unnecessary by the abandonment of the contemplated change.

That now, however, all misapprehension on the subject having ceased to exist, memorialists most solemnly pledge themselves not to infringe the letter of this Act so long as it remains unrepealed.

Memorialists respectfully submit to your Lordships' consideration the hardship of their case, and earnestly entreat a remission of these penalties; and memorialists, as in duty bound, will pray.

(signed) *Lawrence Doyle, 10*l.**

*A. S. Recres, 12*l.* 10*s.**

*Michael Esmund, 12*l.* 10*s.**

*Thomas Panton, 15*l.**

(Not yet mitigated) *Martin Keogh 62*l.* 10*s.**

Enniscorthy, 13 July 1839.

Gentlemen,

Treasury Chambers, 28 August 1839.

THE Lords Commissioners of Her Majesty's Treasury have had under consideration your memorial, dated 13th ultimo, praying that certain penalties, in which you have been convicted respectively, for offences against the revenue laws, may be remitted; I am commanded by their Lordships to acquaint you, that they cannot consent to any further reduction of the penalties in question.

I am, &c.

(signed) *G. J. Pennington.*

To Mr. L. Doyle,
and others, Spirit Dealers, Baniscorthy.

To the Right Honourable the Lords of Her Majesty's Treasury.

The Memorial of the undersigned Grocers and Spirit Dealers of the Town of
Newry,

Sheweth,

THAT memorialists observe with regret, that the House of Lords have rejected the clause in the late "Spirit Licence (Ireland) Bill" restoring to grocers the privilege of retailing spirits in conjunction with groceries, same to be consumed on the premises.

Memorialists in 1818 and 1825, appealed to your Lordships against some restrictive enactments, and on proper explanations as to their oppressive nature, they were suspended by a Treasury Minute; again, in 1833, a similar measure was attempted, when a Committee of Members of the House of Commons entered into an investigation, and the result was, that the rights of the parties complaining were preserved.

Memorialists need not remind your Lordships that the restrictive clause was added to a Bill for the regulation of public-houses in Ireland; was brought forward without notice, passed without inquiry, and without the knowledge of the parties most interested; that it takes away a privilege exercised from time immemorial in Ireland, by a most respectable body of traders, without any evidence proving an abuse of that privilege, and also that Ireland is the poorer country, and that a divided trade would not, as in England, be remunerative.

Memorialists think it unnecessary to trouble your Lordships with repetition of the injuries that the operation of this law would inflict on them; but they beg respectfully, but decidedly, to express their conviction that, in provincial towns, it would have the effect of creating an unjust monopoly in the grocery trade; of forcing the sale of spirits into the hands of the least respectable portion of the spirit trade; of encouraging the extension of unlicensed houses, as in Dublin, where it has been proved that 600 houses of that description have been opened since the passing of that clause, and of lessening the value of private property to an immense extent, without any compensation or inquiry.

Memorialists believe that the members of their Lordships' house could not have been sufficiently acquainted with the anomalous state of the existing licensing system, or the oppressive nature of the prohibitory law which the rejected clause intended to modify, and at the same time have sanctioned so important an alteration in the trade.

Memorialists therefore pray your Lordships to suspend the operation of the restrictive law until an inquiry be instituted for the purpose of reconsidering the measure next Session.

And memorialists will ever pray.

Newry, 24 August 1839.

(42 Signatures.)

To the Right Honourable the Lords Commissioners of Her Majesty's Treasury,
London.

The Memorial of the undersigned Grocers, Spirit Dealers, &c. of *Enniscorthy*,
County of *Wexford*, Ireland,

Humbly sheweth,

THAT memorialists, trusting to the justice and consideration of your Lordships, beg again to call your attention to the hardship of their case.

That the penalties in which they have been convicted were incurred whilst their trade was in a state of transition; that the law which had then lately come into operation was but imperfectly understood in Ireland, as the prolonged law arguments in Dublin at the time fully demonstrate; that the principle for which the grocers and spirit dealers of Ireland were contending has been since recognised by one branch of the Legislature, and that the penalties sought in similar cases in other parts of Ireland have not been levied.

That no fraud whatever has been practised by memorialists, and that the Government and the Legislature, as well as your Lordships, can have no object in view but the vindication of the law; memorialists therefore respectfully request that this single offence will not be visited by a severe measure of punishment, and that your Lordships will direct these penalties to be refunded them, and memorialists, as in duty bound, will pray.

(3 Signatures.)

4 September 1839.

Gentlemen,

Treasury Chambers, 20 Sept. 1839.

HAVING laid before the Lords Commissioners of Her Majesty's Treasury your further memorial praying that certain penalties in which you have been convicted for a breach of the excise laws may be refunded to you, I am commanded by their Lordships to refer you to the former communications from this Board.

Mr. L. Doyle, and Others, Grocers, &c.
Enniscorthy.

I am, &c.
(signed) R. Gordon.

To the Right Honourable and Honourable the Lords Commissioners of Her Majesty's Treasury, London.

The humble Memorial of *Robert Lawler, William Fitzsimons, Patrick Brennan,*
and *Jane M. Lawler,*

Humbly sheweth,

THAT your memorialists have been for years licensed for the sale of groceries, spirits, &c. in the town of Carlow, in Ireland, during which time memorialists have regularly paid all the duties imposed upon them by law.

That your memorialists have been convicted before the magistrates at the petty sessions held at Carlow, on Thursday, the 21st instant, in the penalty of 12*l.* 10*s.* each, for a breach of the Act 6 Geo. 4, c. 81.

Your memorialists were all duly licensed to sell by retail spirits and groceries up to July last, when memorialists were refused a licence for the sale of teas upon the same premises which had a licence for the retail of spirits.

That in consequence of a particular clause in an Act coming into operation, of the 6 & 7 Will. 4, c. 38, and 7 Will. 4, c. 72, intituled, "An Act to amend the Laws relating to Excise Licences, and to the sale of Wine, Spirits, and Cider by retail in Ireland," a law which, your memorialists humbly submit to your Lordships, is a great hardship upon the Irish traders, as placing them upon a worse footing than their fellow-traders in England and Scotland.

Your memorialists therefore humbly pray your Lordships, in the absence of any act on their parts to deprive the revenue of any of the duties payable by law, and preparing to act in obedience to the new Act by disposing of the remainder of their stock of tea, will please to remit the said penalty so adjudged by the magistrates.

And memorialists will ever pray.

We, the undersigned magistrates, who were present at the conviction of the memorialists, beg to recommend the prayer of said memorial to the consideration of your Lordships, feeling that, though there were a violation of the laws, no fraud was contemplated by them.

(signed) *R. C. Brown, J. P.*
H. Walters, J. P.
M. E. White, M. D., J. P.
Thomas Houghton, J. P.

To the Right Honourable the Lords of Her Majesty's Treasury.

The Memorial of the undersigned Grocers and Spirit Retailers of *Cloannel*,

Sheweth,

THAT memorialists have been for several years engaged in the joint business of selling groceries and spirits by retail; that all their capital has been engaged in said business; and that their house-rent, which in *Cloannel* is very high, has been charged under the advantages derived from the extent of business arising from these branches of trade.

That a law which passed (6 & 7 Will. 4.) prohibited the sale of tea, &c. on the same premises with the retail of spirits, but that the operation of this oppressive law was suspended for a period.

That memorialists hoped, from the strong representation of the injuries done to traders by the provisions of this law, and were induced to believe, from its being suspended, that it was not intended to enforce it.

That, on the 15th April instant, they were summoned before the magistrates of *Cloannel*, and on the evidence of an excise-officer, convicted in the penalty of 12 l. 10 s. for having sold spices, &c. with spirits; that the magistrates expressed their sympathy with memorialists, and their regret that they were coerced to impose a fine, which they trusted would be remitted on application to your Lordships.

That memorialists humbly hope your Lordships will take their case into consideration, and remit a penalty which they feel a great grievance; that they have a strong hope that the memorials forwarded, praying a further suspension of the Act, may be attended to, and that memorialists, who contribute their portion to the public revenue, may be saved from the utter ruin to which the destruction of their trade, in which their entire capital is vested, would by this law certainly drive them.

And memorialists will ever pray.

(7 Signatures.)

To the Right Honourable and Honourable the Lords Commissioners of Her Majesty's Treasury, &c. &c. &c.

The Memorial of the undersigned Magistrates, Gentry, Merchants, Traders, and other Inhabitants of *Cahir* and County *Tipperary*.

Sheweth,

THAT your memorialists have viewed with extreme regret the passing of the late law, by which the Irish grocers will be prohibited from selling spirits by retail on their premises.

That they most humbly submit to your Lordships the following reasons why this Act should not be put in force, and they entreat your Lordships' minute consideration, in order that the evils which the operation of this law is certain to entail (not alone on a large and respectable body of traders who have vested their capital in the business, but on the morals and tranquillity of the country) may be timely obviated.

Your memorialists beg to express their opinion, that the more respectable the concern is in which spirits are sold to be drunk on the premises, the less liability is there to any breach of law, or of public decorum.

That

That the grocers' shops being frequented by persons of every rank, and thus, as it were, constantly under the public eye, the self-interest of the grocer will urge him to conduct his retail spirit trade so as not to give rise to complaint, or to deter persons coming to buy groceries from visiting his shop; that, therefore, it is directly against his interests to tolerate noisy or drunken persons; and, moreover, not having sitting rooms or tap rooms, the grocers offer no inducement to gaming parties, or other societies to meet at their houses.

That your memorialists are convinced that the law at present passed would, by confining the sale of spirits to beer-houses and dram-shops, directly induce and foster the evils which it is the interest of the grocer to discountenance, and would also, despite of the utmost vigilance of the police, increase the number of unlicensed houses, which alone, viewed in their baneful effects on the community, would almost be a sufficient plea for objecting to the law.

That, independent of the above considerations, your memorialists urge their view on the broad principle of national justice, and referring to a Return made by order of the House of Commons in March last, they find, that whilst in Scotland 5,509, and in England 832 grocers are permitted to retail spirits, in Ireland the law prohibits the freedom of trade thus yielded to the two sister countries, and not one Irish grocer is authorized to continue the business in which his property is vested, and from the exercise of which he and his family derived their income for years.

That memorialists thus enumerate their objections against the Bill just passed. It will detrimentally affect public morals, by throwing the sale of spirits into the hands of those not so interested in sustaining the law as the grocers, and will induce a system of evading the spirit licence; it will affect injuriously the interests of a large class of traders, without producing any public good whatever to justify such a penal proceeding; it will deteriorate the present value of property in houses, and force the sale of spirits into obscure lanes, a result which the licence system will assist in continuing.

In conclusion, we pray your Lordships to suspend the operation of this partial enactment until such proofs can be submitted before the Parliament as may get the subject a more full and minute investigation, which we, who have no interested motive, but are solicitous for the general good and for national justice, solely desire; and we would further pray, that in order that minute information may be obtained, which the importance of the question demands, and which will place every view of its details before Parliament, a Committee of inquiry should be appointed to report as to the propriety of permitting grocers in Ireland to retail spirits.

(46 Signatures.)

Memorials similar in effect to the preceding one were also received at the Treasury on the 24th April 1840; viz.

From the Inhabitants of Mullinahone, County Tipperary.

(33 Signatures.)

From the Magistrates and Others of the City of Kilkenny.

(35 Signatures.)

From the Magistrates and Others of the Town of Tipperary.

(132 Signatures.)

From the Magistrates and Others of the Town of Clonmel.

(72 Signatures.)

To the Right Honourable and Honourable the Lords Commissioners of Her Majesty's Treasury, London.

The Memorial of *James White*, of No. 9, Dublin-street, Clonmel,

Humbly sheweth,

THAT your memorialist is a grocer and spirit-dealer, residing in the town of Clonmel, and has been so for many years, during which he has, he hopes,

maintained the character of an upright tradesman, taking care in all cases to obey all the laws connected with the trade so carried on by him.

Memorialist in December was apprised, by printed circular from the grocers of Dublin, that no prosecution would take place until the disputed points of the excise laws were decided by the judges. In consequence of this intimation, memorialist did not change his business (following the example of his neighbours), until a gentleman connected with the Excise here had intimated that the law, relative to which a question of doubt had arisen, would be put in force; therefore memorialist, namely on the 19th of March last, tendered an entry to Mr. Hodgins, supervisor, and to Mr. Rowland, the officer of his walk, offering to withdraw former entry, and to take out a spirit-grocer's licence, in order that the provisions of the law might be carried out by your memorialist. The new tender of entry was refused, and before consent of the Commissioners of Excise was had to prosecute him (for having sold coffee), the result of which prosecution was a fine of 12*l.* 10*s.* That on the occasion of that trial an attorney appeared for your memorialist, for the purpose solely of explaining the hardships of the situation of memorialist, and not certainly with a view of taking defence. Nevertheless, in the course of the investigation, the language of the attorney so employed may have led to the supposition that a defence had been intended by your memorialist.

These are facts to which memorialist would humbly entreat the attention of your Lordships, sincerely hoping, that while pursuing his honest industry, and contributing cheerfully his mite to the support of the State, he may not be singled out as an object by the officers of Her Majesty's Government, to the measures of which he has always given his cordial support.

Memorialist having had an intimation from the Excise-office, Clonmel, on the 29th April last, that a spirit-grocer's licence would be granted him, at once accepted it, and paid for it same day, withdrawing his spirit retail licence (although receiving no remuneration for the six months unexpired), from the collector of excise here: that the day but one following (namely, 1st May instant), your memorialist was served with notices from an officer of excise, signed by Wm. H. Riall, Esq., Mayor, Clonmel, to appear before him, 13th May instant, seeking to impose new penalties, one for 200*l.*, the other for 50*l.*, the larger sum for not making entry, and the latter for having teas, coffees, &c., for sale. That your memorialist has not been able to ascertain that any other grocer in Clonmel was served with similar notices from the Excise; in consequence of which he has crawled from a bed of sickness, to which he has been confined since the first prosecution, for the purpose of throwing himself on the mercy, on the humanity, on the justice, of your Lordships. If he has erred, he has erred in common with numbers of his fellow-traders. Yet he is the only person amongst them who has been threatened with pains and penalties, which, if enforced, will drive him to beggary and ruin, and deprive a large helpless family of their only, their scanty means of support. In this country, owing to a variety of causes, the name of trade is only known. We are enduring fearful privations; and, under these circumstances, your memorialist can scarcely bring himself to believe that the provisions of an Act of Parliament, useful enough in Dublin, but absolutely destructive to country traders, will be enforced in his solitary instance.

Memorialist is ill in body and mind, exceedingly ill indeed, and therefore implores your Lordships' protection, who by granting his prayer, which is, that the penalty of 12*l.* 10*s.*, imposed on him, memorialist humbly hopes for your Lordships' interference, as, on inquiry, it will be found that he complied with the Act of Parliament bearing on the case: that your Lordships will order that the threatened prosecution for the 13th day of May instant may be abandoned; and that a favourable answer to this, in his present affliction, would console his shattered frame and troubled mind.

And your memorialist, as in duty, will every pray.

(signed) *James White.*

Clonmel, 4 May 1840.

To the Right Honourable the Lords of the Treasury.

The Memorial of the Licensed Victuallers of Ireland,

Sheweth,

THAT from time immemorial your memorialists enjoyed and exercised the privilege of carrying on the trade of selling tea and coffee, and the trade of a vintner or licensed victualler, and the simultaneous use of both trades was considered by your memorialists as a common-law right.

That by the 6 Geo. 4, c. 81, a class of grocers was created who became thereby entitled to a licence to sell spirits in any quantity less than two quarts, but not to be consumed on the premises.

That your memorialists, prior to the passing of this Act, and subsequent to it, exercised both trades, namely, that of selling tea and coffee and of selling spirits to be consumed on the premises, and such right of your memorialists was never questioned.

That at the time of the passing of the 6 & 7 Will. 4, c. 38, many of your memorialists, upon the faith that the right of carrying on both said trades simultaneously was guaranteed and secured to them, had expended considerable sums of money for the purposes of such trade, and laid out their entire capital therein.

That the fact of the privilege of carrying on both said trades by the English and Scotch trader still remaining untouched, and which he continues to exercise, led your memorialists to believe that the Legislature, in passing the 6 & 7 Will. 4, c. 38, did not intend to deprive the Irish trader of that benefit and privilege which the English and Scotch trader so enjoys, and that the 3d sect. of the last-mentioned Act was merely intended to modify the 4th sect. of the 6 Geo. 4, c. 81.

That your memorialists have been advised by the most eminent lawyers at the Irish bar, that the 6 & 7 Will. 4, c. 38, did not deprive your memorialists of the common-law right of carrying on both said trades, and advised your memorialists to apply for a mandamus to compel the granting a licence to sell tea and coffee to your memorialists.

That your memorialists did accordingly by their counsel apply and obtain a conditional order for that purpose, which your memorialists beg leave respectfully to submit established a *prima facie* right on the part of your memorialists to such licence to sell tea and coffee.

That counsel for the Excise did in the last Easter Term come in and show cause against such conditional order, and counsel for the Excise and counsel for your memorialists having been heard, counsel for the Excise applied to the Court for time to reply to your memorialists' counsel, and which time was accordingly granted; and counsel for the Excise having been heard in two days afterwards, the Judges reserved judgment, and took a fortnight to consider the matter before they pronounced judgment.

That prior to and pending those proceedings, your memorialists were summoned before magistrates for selling tea and coffee without a licence, although your memorialists had repeatedly offered to pay the duty on such licence, but which was refused, and fines were imposed on your memorialists for selling tea and coffee.

That your memorialists did sell tea and coffee, your memorialists being advised as aforesaid that they were entitled to such licence, and that the Excise was not justified in withholding it from your memorialists; and your memorialists respectfully submit, that under the circumstances, and having regard to the facts, that memorialists were so advised by the most eminent lawyers at the Irish bar, that the Court of Queen's Bench recognised the right of your memorialists by granting memorialists an order for the purpose of obtaining such licence, that the question was solemnly debated upon two several days, and that the full Court took a fortnight to consider the question before they delivered judgment, that your Lordships will be pleased to consider that this is a case in which your memorialists have a fair and equitable claim for the remission of such penalties.

That your memorialists have declared, and do hereby declare, their determination to conform to the view of the law taken by the Court of Queen's Bench.

And your memorialists therefore pray that your Lordships will, under the circumstances of this case, be pleased to remit the fines so imposed upon your memorialists for selling tea and coffee.

And your memorialists will pray.

(signed) *Maurice Redmond*,
Chairman on behalf of the Trade, 16, Coffe-street.

M. McGrath,
Dublin, 14 May 1840. Secretary, 16, Townsend-street.

To the Right Honourable the Lords Commissioners of Her Majesty's Treasury.

The Memorial of the undersigned Licensed Victuallers of the City of *Dublin*,
on behalf of themselves and fellow-traders in *Ireland*,

Most humbly Sheweth,

THAT by the 40th Geo. 3, c. 38, sec. 1, it was enacted that the kingdoms of Great Britain and Ireland shall upon the 1st of January 1801, and for ever after, be united into one kingdom by the name of Great Britain and Ireland; that by the sixth article of the Act of Union his Majesty's subjects of Great Britain and Ireland shall be entitled to the same privileges, and be on the same footing, as respects encouragement on the like articles, being the growth, produce, or manufacture of either country, and generally in respect of trade.

That by the seventh article of the Union, the proportion of contribution to which Great Britain and Ireland will be liable shall be raised by such taxes in each country as the Parliament shall from time to time deem fit, provided that in regulating the taxes in each country by which the respective proportions shall be levied, no article in Ireland shall be made liable to any new or additional duty, by which the whole amount of duty would exceed the amount thereafter payable on the same article in England.

That to secure to Ireland the full and entire benefit contemplated by the said articles of Union, the 4th Geo. 4, c. 66, was passed, vesting in your Lordships the full power of repealing or altering any clause or provision in any Act of Parliament by inadvertency had been introduced, which would have the effect of infringing on any of the said articles of Union, whereby the trader in Ireland would be subjected to disadvantages not inflicted on a similar class of traders in England.

That by the 3d and 4th Will. 4, c. 68, the trade of the licensed victuallers of Ireland was regulated, and by the sixth section thereof the officers of excise were empowered to issue similar licences to those grantable to victuallers in England, and according to the rate and in manner prescribed by the 6th Geo. 4, c. 81, for Great Britain.

That by the 6th and 7th Will. 4, c. 38, s. 3, the retail spirit licence theretofore grantable to grocers was altered, modified and amended, and it has been determined by the Court of Queen's Bench (contrary to the intention of the Legislature and of the opinion of the most able counsel at the Irish bar, and, memorialists respectfully submit, contrary also to common justice towards themselves and fellow-traders in reference to the Act of Legislative Union with England), that by the provisions of this Act the licensed victuallers of Ireland are disabled from carrying on the trade of the sale of coffee, tea, &c., conjointly with the sale of spirits, to be consumed on their premises. By this unfortunate decision the Irish victuallers are now subjected to the greatest and most grievous disadvantages not suffered by or inflicted on the licensed victuallers of England, as by this decision the licensed victuallers have become subjected to a tax of 9*l.* 9*s.* per year for a retail spirit licence to sell in a house rated or rented under 10*l.* per year—besides such licence is not at all suited to his trade or business—on pain of being obliged to forego the selling of coffee, tea, &c., whilst the licensed victualer in England pays but 2*l.* 2*s.*, and enjoys the privilege also of selling coffee, teas, &c., and which memorialists respectfully submit by the articles of the Union should be equally enjoyed by the traders of Ireland.

May

May it therefore please your Lordships, in virtue of the powers vested in your Lordships by the 4th Geo. 4, c. 66, to make such orders, rules, and regulations as will afford and secure to the licensed victuallers of Ireland every licence grantable to the licensed victuallers of England, at the same rate and in the same manner.

And memorialists will ever pray.

Signed on behalf of selves and fellow-traders in Ireland.

(13 Signatures.)

16 May 1840.

Gentlemen,

Treasury Chambers, 5 June 1840.

WITH reference to your report of the 30th ultimo, reporting the decision of the Court of Queen's Bench, Ireland, as to the persons convicted of trading as grocers and publicans, and suggesting a reduction of the fines imposed on all the parties so convicted, I am commanded by the Lords Commissioners of Her Majesty's Treasury to authorize you to accept the sum of 10*s.* in full from each individual who, since his conviction, has conformed to the law; and I am further to authorize you to pay over the whole of the fines so received to the proper officers for their exertions in making the detections, and to desire that you will communicate with these respective parties my Lords' decision.

I am, &c.

To the Commissioners of Excise.

(signed) *R. Gordon.*

Sir,

Phoenix Park, 28 August 1840.

I ENCLOSE herewith a memorial from the licensed victuallers of Dublin, brought to me by a deputation of that body, with a request that I would present it in their behalf to the Lords of the Treasury, and support its prayer.

In my interview with the deputation, I stated generally my dissent from the legal opinion embodied in the memorial, that the provisions of the 6 & 7 Will. 4, c. 38, are a violation of the sixth article of the Act of Union, and though I did not refuse to present the memorial, I distinctly explained my conviction that the Lords of the Treasury have no power of interference in the case, as the restrictions in the grant of spirit licences imposed by the above statute of the late King can only be altered or modified by the passing of another Act.

I did not hesitate, at the same time, to express to the deputation my opinion, which I beg also to impress upon their Lordships, that there are no good grounds, either of justice or policy, in the present circumstances of Ireland, for placing the class of traders to which the memorialists belong upon a different footing in this country, with respect to spirit licences, from that of the same class in England and Scotland.

I have, &c.

To the Secretary of the Treasury.

(signed) *Elbrington.*

To the Right Honourable the Lords of Her Majesty's Treasury.

35, Great Britain-street, Dublin.

28 August 1840.

My Lords,

I HAVE the honour to send your Lordships herewith a memorial on behalf of self and fellow-traders in Ireland, with the opinion of the Right hon. F. Blackburne on the case stated, also Mr. O'Connell's opinion on the powers vested in your Lordships, to afford redress under the Act 4 Geo. 4, c. 66, s. 2, confidently relying upon your Lordships' solicitude to afford relief and protection to the suffering Irish traders at the present distressing period when so many thousands are involved.

I have, &c.

(signed) *John McKenna.*

To the Right Honourable the Lords Commissioners of Her Majesty's Treasury.

The Memorial of the Licensed Victuallers of *Dublin*, on behalf of themselves and fellow-traders in Ireland,

Most humbly sheweth,

THAT your memorialists not having yet had the relief sought for by their memorial of the 16th of May last, beg leave again to approach your Lordships.

That they now submit to your Lordships, that by a Return to the Honourable the House of Commons, dated the 14th March 1839, it appears that there were, of persons licensed to sell by retail spirits, wine, beer, coffee, and tea, concurrently, and on the same premises respectively, in England, 832, and in Scotland, 5,509.

That these trades were exercised concurrently, and licences had, without any interruption in Ireland, from the remotest period to which the memory of the oldest trader extends until October 1838, when the officers of excise, professing to act under the authority of 6 & 7 Will. 4, c. 38, s. 3, declined to grant licences for the sale of spirits, &c. to your memorialists, and their co-traders, without the surrender of their ten licences, and they now refuse to grant ten licences without the surrender of the spirit licences: that the Judges of the Queen's Bench in Easter Term last refused to your memorialists their mandamus on the subject.

That your memorialists crave leave now to bring under the notice of your Lordships the sixth article of the Act of Legislative Union between Great Britain and Ireland, which is as follows: "That it be the sixth article of Union that His Majesty's subjects of Great Britain and Ireland shall, from and after the 1st day of January 1801, be entitled to the same privileges, and be on the same footing, as to encouragements and bounties on the like articles, being the growth, produce or manufactures of either country respectively and generally, in respect of trade and navigation in all ports and places in the United Kingdom and its dependencies; and that in all treaties made by His Majesty, his Heirs and successors, with any foreign power, His Majesty's subjects of Ireland shall have the same privileges, and be on the same footing, as His Majesty's subjects of Great Britain."

That your memorialists have submitted a case for the opinion of the Right Honourable Francis Blackburne upon their rights under said sixth article, and your memorialists herein insert from that case the following queries, with the replies thereto, of Mr. Blackburne, to which they solicit your Lordships' attention:—

1. Are Her Majesty's subjects of Ireland personally made entitled to the same privileges in respect of trade, as Her Majesty's subjects of Great Britain by and under the sixth article of the Union?

I think they are, and that this is the plain meaning of the sixth article of the Union.

2. Is the 6 & 7 Will. 4, c. 38, s. 3, (which has been adjudged by the Court of Queen's Bench to have deprived 10,000 of Her Majesty's Irish subjects, licensed victuallers of Ireland, of the privilege of selling ten, whilst no one person, or class of persons, in Great Britain is deprived of the privilege) an infringement or violation of the sixth article of the Union?

This is, in my view, at variance with the Act of Union, sixth article, assuming that there are no persons in England under the like disability as the persons in Ireland who come under the operation of the third section of the 6 & 7 Will. 4, c. 38.

3. Is the privilege taken away by the 6 & 7 Will. 4, c. 38, s. 3, from the 10,000 traders a personal disqualification, and in violation of the sixth article of the Union?

I have already said that I think the privilege in question, which all the Queen's English subjects can exercise, and which a particular description of Her Irish subjects are precluded from exercising, is against the sixth article of the Union.

4. It

4. It being assumed that tea-dealers in England have not been disabled by any legislative enactment from taking out (on complying with the police regulations) and holding licences for the retail of spirits and beer, without forfeiting or abandoning their tea licences, whether it is not an obvious infraction of the sixth article of the Union, in terms and sense, to disable tea-dealers in Ireland from holding, concurrently with their tea licences, licences for the retail of spirits and beer, the latter being articles of the home growth and manufacture, and the tea-dealers of both countries being respectively British subjects?

This is but the same question in another shape; and I have only to add, that the privilege to trade, by selling beer or any other article, if it belong to the subjects of the Queen in England, ought not to be withheld from those in Ireland.

(signed) *F. Blackburne.*

13 August 1840.

That your memorialists, thus supported by the opinion of Mr. Blackburne, confidently submit that if the 6th and 7th of Will. 4, c. 38, s. 3, has had the effect of disabling your memorialists from pursuing the two trades of retail of spirits, &c. and of tea, while no such disability exists in Scotland and England, that enactment must be considered as having been passed by inadvertence, in violation of the articles of Union.

That memorialists beg to refer to the 4th Geo. 4, c. 66, as manifesting the extreme solicitude with which the Imperial Parliament would guard against this species of oversight, therein investing your Lordships with large powers for this purpose.

That your memorialists submit that they have made a case for your Lordships' interference with the officers of excise, either by directing them to grant spirit, beer, wine, and tea licences to your memorialists and their co-traders, notwithstanding the said Act of the 6th and 7th Will. 4, c. 38, s. 3, or to remit the interruptions that they are at present giving your memorialists in the exercise of these trades, until the present question can be submitted to the wisdom of Parliament.

That your memorialists cannot omit adverting to the extreme fallaciousness of the reasons usually advanced for the (to them) ruinous enactments of the said Act of the 6 & 7 Will. 4, c. 38, namely, that the separation of the tea and spirit retail trades was indispensable to the suppression of intemperance in Ireland; intemperance has been nearly eradicated in this country by the operation of a totally independent cause. The effect, however, namely, the diminution in the consumption of spirituous and malt liquors, makes it the more necessary to your memorialists to be allowed to retain with their trade therein that of their ancient right of selling tea and coffee.

That, in conclusion, your 10,000 memorialists implore the interposition of your Lordships with the officers of excise as above prayed, as a withholding of which would, under present circumstances, in addition to their past losses, ensure to all your memorialists new and serious injuries, and to most of them absolute ruin.

And your memorialists will ever pray.

On behalf of self and fellow-traders,

(signed) *John McKenna,*

Dublin, 25 August 1840.

Secretary, 35, Great Britain-street.

Counsel will please to give his Opinion on the following Query.

Query.—Are all the important powers conferred on the Lords of Her Majesty's Treasury by the 4 Geo. 4, c. 66, s. 2, and all the important acts to be done by the Lords of Her Majesty's Treasury under the 4 Geo. 4, c. 66, s. 2, expressly for "carrying into effect the 6th article of the Union according to the true intent and meaning of the 6th article of the Union"? —

I am of opinion, and I confess I see no reason to doubt its accuracy, that all the powers given by the 4 Geo. 4, c. 66, were given to the Treasury to enable them effectually to carry out the 6th article of the Union in a liberal construction and full effect.

(signed) *Daniel O'Connell,*
Merrion Square, 24 August 1840.

Kelly & Rogers, 32, Eustace-street,
22 August 1840.

Gentlemen, Treasury Chambers, 1 December 1840.

THE Lords Commissioners of Her Majesty's Treasury have had before them your memorial on behalf of yourself and the licensed victuallers of Ireland, praying relief in regard to the Act 6 & 7 Will. 4, c. 38, which prohibits the sale by retail of spirits, wine, beer, tea and coffee concurrently, and on the same premises.

Their Lordships have commanded me to inform you, that upon a full consideration of your memorial they see no grounds that would justify them in interfering with the due course of the law.

I am, &c.
(signed) *C. E. Trevelyan.*

To the Right Honourable the Lords of the Treasury, *London.*

The Memorial of *Lawrence Doyle, of Enniscorthy, in the County of Wexford,*
Spirit Dealer and Grocer,

Humbly sheweth,

THAT memorialist has been convicted before the bench of magistrates at Enniscorthy in the mitigated penalties of 15*l.* for selling spirits by retail.

That previous to the passing of the 6 & 7 Will. 4, c. 38, memorialist had a retail spirit licence, which the Excise authorities would not then renew with him; that the change created by said Act subjected memorialist to a charge for licences of double the amount he had been theretofore paying, his present licences being 31*l.* 10*s.* per annum.

That, notwithstanding the passing of said Act, the grocers of Dublin carried on their business as usual, under the impression that it was legal for them so to do; and it was only in the latter end of May in this year, subsequent to the committal of memorialist's offence, that a final decision was pronounced against them. Your Lordships on that occasion, as memorialist heard and believes, commuted the penalties to 10*s.* each, and memorialist respectfully begs that the same consideration may be extended to him.

And memorialist, as in duty bound, will pray.

Enniscorthy, 4 September 1840. (signed) *Lawrence Doyle.*

The Memorial of the Undersigned, who are Inhabitants of and Traders in the
Town of *Enniscorthy, and County of Wexford,*

Sheweth,

THAT memorialists have been many years trading as grocers and retail spirit dealers in said town, and at the time of the passing of the 6th & 7th Will. 4, c. 38, were under licences as such grocers and spirit dealers, but after the passing of said statute the Excise refused to renew both said licences, although memorialists offered as usual to pay for and take out same.

Memorialists finding that the traders in the city of Dublin being similarly circumstanced, and hearing that, although proceedings were taken by the Crown against them for breaches of excise laws, yet that, pending such proceedings, they continued to carry on such trade, your memorialists in like manner so continued,

tinued, intending to be bound by any decision made with respect to the traders in Dublin, when they could be informed of such decision.

Memorialists state, that being summoned before the magistrates of Enniscorthy for breaches of said law, on the 25th April last (being before such decision was made known to them), they submitted the matters hereinbefore stated, and that it was understood the penalties against the traders in Dublin were reduced to the sum of 10s., but the magistrates stated they could not by law mitigate the penalties to a smaller sum than 12*l.* 10*s.*, and memorialists were accordingly each fined in such sum.

Memorialists, while pledging themselves to the truth of this memorial, pray that any inquiry to be set on foot, may be had through some person other than Mr. Clayton, the supervisor of excise, who in his office acts with a severity and perseverance not called for towards the memorialists, acting as they were in the manner stated.

Memorialists therefore, under the circumstances stated, and because the infliction of the penalties will, owing to the great depression of the season, and the great decline of business which has lately taken place, press severely on them, pray your Lordships may be pleased to order that such penalties be reduced to 10*s.*; your memorialists undertaking, notwithstanding the great loss which must accrue to them, to confine themselves to the sales of tea or spirits respectively, as they may obtain licences for same.

And your memorialists will pray.

(8 Signatures.)

To the Right Honourable the Lords Commissioners of Her Majesty's Treasury.

The Memorial of the Grocers and Licensed Victuallers of Ireland,

Humbly sheweth,

THAT, referring to their former memorials of the 16th of May last and 28th of August current, your memorialists beg on the subject-matter thereof to state, that from an observation made by the Lord Lieutenant on the occasion of an audience granted by his Excellency to a deputation of your memorialists, that they are apprehensive that a very material feature in their case has not been brought with sufficient distinctness under the notice of your Lordships.

That they now pray your Lordships' attention particularly to the fact, that by the operation of the disabling enactment of 6 & 7 Will. 4, c. 38, s. 3, if it be enforced, a charge in respect of licences will have been imposed on your memorialists exceeding by 70,000 *l.* or 80,000 *l.* per annum that imposed in the like respect upon an equal number of their fellow-traders in England and Scotland.

That this is arithmetically demonstrable on reference to the scale of excise duties on licences given in 6 Geo. 4, c. 81, s. 2, whereby it appears that the minimum rate of licence for retailing spirits for consumption on the premises, heretofore enjoyed by your memorialists in their capacity of licensed victuallers, is 2*l.* 2*s.* per annum, with a maximum of 10*l.* 10*s.*

That their English and Scotch brethren, to the number of 4,059, as appears by the annexed Return, are at the present moment holders of this 2*l.* 2*s.* licence. Whereas, under the above disabling enactment, your memorialists (being deprived thereof) would be confined to the licence for retailing spirits, provided originally with other views for vendors of tea, coffee, &c., the minimum price of which is 9*l.* 9*s.* ascending to a maximum rate of 13*l.* 13*s.*, a species and rate of licence altogether unknown in England or Scotland.

That by the same cause, and in the same manner, an additional charge of 2*l.* 2*s.* will have been imposed on every wine licence to be taken out by your memorialists; so that averaging 8,000 of your 12,000 memorialists to be subject to these additional charges, amounting individually to 9*l.* 9*s.*, a charge of 72,000 guineas in respect of spirit and wine licences, would be indisputably imposed on Irish traders, from which English and Scotch are exempt.

That furthermore, in order to procuring the granting, by your Lordships, the prayer of this and the preceding memorials, your memorialists crave the attention of your Lordships to the 55 Geo. 3, c. 14, s. 7, by which it appears that on an exigency like the present, your Lordships' predecessors did not hesitate to suspend the existing law, trusting to Parliament for an indemnity.

That your memorialists, seeing that your Lordships' predecessors in Ireland acted thus for the protection of the foreign timber trade of Ireland, cannot but be confident that your Lordships will, under the influence of the now more genial principle of administration, and of the protective spirit in which the 4th Geo. 4, c. 66, was enacted, interpose, as well to guard interests of magnitude incomparably greater, as to avert that state of things which your memorialists have the authority of eminent counsel for pronouncing to be a clear violation of the Act of Union.

We therefore again earnestly pray at your Lordships' hands a thorough identification with the licensed victuallers of England and Scotland, with the enjoyment of the same licences in the like manner, and at the same rates.

And memorialists will ever pray.

On behalf of self and fellow-traders in Ireland,

(signed) *John McKenna*,
Secretary.

35, Great Britain-street, Dublin,
31 August 1840.

A RETURN of the MEMORIALS or PETITIONS made by or on behalf of the Licensed Victuallers of *Ireland* to the COMMISSIONERS of EXCISE from the 1st day of October 1838 to the 1st day of February 1841, relative to the Penalties inflicted on them, and the Losses and Injuries suffered by reason of their being deprived of the Privilege in Trade enjoyed by their fellow-traders in *England* and *Scotland*; together with all ANSWERS or ORDERS made thereon.

Note.—The enclosed Memorial is the only application addressed to the Commissioners of Excise, which professes to come from the Licensed Victuallers in Ireland as a body; but several applications have been received by the Board from individuals in the trade residing in various parts of Ireland, whose chief object in petitioning was to obtain a remission or reduction of the Penalties in which they had been convicted. Of these applications copies can be furnished, if deemed necessary, to complete the Return; but the Order has been understood to relate only to representations made by or on behalf of the Trade at large.

TO the Honourable the Commissioners of Her Majesty's Excise.

The Memorial of the Undersigned Licensed Victuallers of *Dublin*,

Humbly Sheweth,

THAT your Memorialists until within the last two years combined with their occupation, as above stated, that of licensed tea dealers.

That in or about the month of October 1838, under the operation of the 6 & 7 Will. 4, c. 38, by an order of your Honors, bearing date 11th October 1838, tea licences were withdrawn, and have been since withheld from your memorialists, being holders of retail spirit licences.

That your memorialists and others of their trade were, on or about the latter end of that year, convicted of breaches of the excise laws, by sales of tea without licences, and severally amerced in penalties of 62*l.* 10*s.* each. That your memorialists felt grievously hardshipped by the deprivation under the 6 & 7 Will. 4, c. 38, of their tea licences, to the enjoyment of which memorialists conceived that they had a vested right, and which they regarded as being sacred and indefensible to them as any other species of property in the country.

That the, to memorialists, obnoxious section of the 6 & 7 Will. 4, c. 38, having been drawn up in a hasty informal manner, and being, in the opinion
of

of eminent counsel, capable of a satisfactory construction, without being made an instrument of destruction to memorialists, that they, under the highest legal advice, offered such constitutional opposition to the now recognised construction of the clause above mentioned, as was sufficient to manifest fully the highly injurious and unjustifiable character of the enactment in question. That on or about the 26th August last, memorialists, with others of their co-traders in Ireland, addressed a memorial to the Lords of Her Majesty's Treasury, praying a suspension of the 6 & 7 Will. 4, c. 38, s. 3, in their favour, and a grant of their tea licences, resting their claims thereto on the ground, as will be seen on reference to the annexed copy of the said memorial, of the 6th & 7th Will. 4, c. 38, s. 3, being distinctly in violation of the Act of Union between England and Ireland.

That memorialists were sanctioned in this application by no less authorities than the opinions of the late Attorney-general for Ireland, the Right hon. Francis Blackburne, and Daniel O'Connell, Esq. M.P.

That memorialists relied also upon the 4th Geo. 4, c. 66, which was framed with a view to enable the Lords of the Treasury to suspend or rectify any casual and inconsiderate infringements upon the Act of Union that might occur in Imperial legislation. That, according to the opinion of Mr. O'Connell, the 4th Geo. 4, c. 66, gave ample powers to the Lords of the Treasury to carry out the 6th article of the Act of Union in a liberal construction and full effect.

That memorialists also addressed his Excellency Viscount Ebrington, Lord Lieutenant of Ireland, on the subject, when his Excellency was graciously pleased to cause the accompanying letter to be transmitted in reply to the memorialists, in which his Excellency very clearly expresses his conviction of the injustice and impolicy of the 6th & 7th Will. 4, c. 38, s. 3. That their Lordships the Commissioners of the Treasury have not as yet replied to the said memorial, or to one since presented on the same subject, although the receipt of both has been duly acknowledged, being no doubt fully impressed with the justice of the claims of the memorial in that particular, though they may doubt their power under the 4th Geo. 4, c. 66, to give full relief, without the intervention of Parliament.

That your Honors, as memorialists believe, commiserating their sufferings from inconsiderate legislation, were pleased to reduce the above-mentioned penalties of 62*l.* 10*s.* to 5*l.* 5*s.*, and did subsequently order that the 5*l.* 5*s.* penalties should be reduced to 10*s.*, in favour of each of your memorialist's co-traders who would so partition his shop as to admit of a tea licence being granted to another person trading in a subdivision of it.

That your memorialists were precluded from availing themselves of the last-mentioned concession of their shops, from peculiarity of site and construction unfortunately not admitting of subdivision.

That it hath been lately intimated to your memorialists that your Honors have recently been pleased to order that the 5*l.* 5*s.* penalties to be raised off memorialists.

That within the last 12 months a depression the most extraordinary and unprecedented, and scarcely imaginable, hath come upon the trade of your memorialists throughout this country.

That your memorialists believe that the great reduction in the consumption of excisable commodities, demonstrated in the great decrease in the amount of duties paid thereon, fully corroborate this branch of the statement by your memorialists of the complication of their calamities.

That your memorialists in the most solemn way assure your Honors that even the sum of 5*l.* 5*s.* is of the highest moment to most of your memorialists.

That your memorialists therefore pray your Honors, that taking into your consideration the objectionable character of the enactment under which the penalties were inflicted, as testified by the express words of his Excellency the Lord Lieutenant, and by the silence of the Lords of the Treasury, along with the present prostration of the trade of your memorialists, that you will be pleased especially, while the case of your memorialists is before their Lordships, the Commissioners of the Treasury, to restrain your officers here from levying the

the said penalties, or rather to remit them altogether, under the circumstances hereinbefore stated, or to reduce them to such nominal amount as may appear fitting to your Honors.

And your Memorialists will ever pray.

Dublin, 5 November 1840.

Johu McKenna,
126, Capel-street,
And 47 others.

Board's Order, dated 27 November 1840.

Write to Mr. Pape (the collector of excise for Dublin) not to levy the 5 *l.* 5 *s.* till further orders.

J. W.

TO the Right Honourable and Honourable the Lords Commissioners
of Her Majesty's Board of Excise.

The Memorial of *Simon Andrews*, of *Golden Bridge*, in the
County of *Dublin*, Vintner.

Humahly sheweth,

THAT by the 21st section of the 6th Geo. 4, c. 81, it is enacted, that upon the death of any person or persons licensed under or by virtue of that Act, or any law or laws of excise, or upon the removal of any such person or persons from the house or premises at which he, she or they were authorized by such licence to exercise or carry on the trade or business mentioned in such licence, it shall and may be lawful for the person and persons authorized to grant licences to authorize and empower by indorsement on such licences or otherwise, as the Commissioners of Excise shall direct, the executors or administrators, or the wife or child of such deceased person, or the assignee or assignees of such person or persons so removing as aforesaid, who shall be possessed of and occupy the house or premises before used for such purpose as aforesaid, in like manner to exercise or carry on the said trade or business mentioned in said licence, in or upon the same house or premises at which such person or persons as aforesaid deceased or removing as before mentioned, by virtue of such licence to him, her or them in that behalf granted, before exercised or carried on such trade or business, for and during the residue of the term for which such licence was originally granted, without taking out any fresh licence or payment of any additional duty, or any fee thereupon, for the residue of such term and until the expiration thereof; provided always, that a fresh entry of the premises at which such trade or business shall continue to be so exercised or carried on as aforesaid, shall thereupon be made by and in the name or names of the person or persons to whom such authority as aforesaid shall be granted; and provided also, that no such authority as aforesaid shall be granted for the sale of beer, cyder or perry, or sweet mead or metheglin by retail to be drank or consumed in or upon the house or premises for which the original licence was granted, except and in such cases where a proper certificate, granted and given by a justice of the peace or magistrate, or other competent person, according to law made after the death or removal of the former occupier or occupiers of the premises shall have taken place, shall be produced, approving of the person or persons to whom such certificate shall be given or granted as aforesaid.

That by the first four sections of the Act of the 3d and 4th Will. 4, c. 68, the manner of granting original licences is regulated, and it is by the 5th section enacted, that upon each application for a licence to vend spirituous liquors being disposed of by the Justices assembled at Quarter Sessions, it shall be lawful for the clerk of the peace to give to the person found entitled thereto a certificate in the form therein specified; and by the 6th section of the same Act it is enacted, that it shall be lawful for the proper officers of excise in Ireland, within their respective districts, to grant a licence for the sale of beer, cyder and spirits, to sell in Ireland by retail in any house specified by such licence, to be consumed therein, upon the person applying for such licence producing such certificate to the said officer of excise.

And

And by the 40th and last section of the same Act it is enacted, that every proviso, clause, matter, and thing contained in any statute theretofore passed repugnant to the provisions of that Act, or any of them, or for or in lieu of such provision thereby made (if any such there were) were thereby repealed.

That the said last-mentioned Act contains no provision whatsoever respecting licences in existence at the time of the death or removal from the premises of any licensed person, as contemplated and provided for in and by the said Act of the 6th Geo. 4.

That your memorialist is advised that the said last-mentioned Act regarding licences for the sale of spirituous liquors to be consumed on the premises, only relates to the granting of new licences for that purpose, or renewing those of a former expired year, and in nowise relates to the transfer of unexpired licences, in case of the death of the person licensed, or his assigning the premises in which he was licensed to sell before the expiration thereof, and that in consequence, the said 21st section of the 6th Geo. 4, c. 81, providing for such cases, not repealed and still in force, same not being repugnant to any provision of the said Act of 3d and 4th Will. 4, and no provision being contained therein in-stead or lieu thereof.

That memorialist is possessed of and occupies a certain house at Golden Bridge aforesaid, as assignee of Philip O'Hara, who heretofore carried on therein the business of a retailer of spirits and beer to be consumed on the premises, under a licence for that purpose granted to him by the proper authority, and which licence will not expire until the 10th day of October next (1841), and to the benefit whereof, as such assignee, your memorialist is advised he is entitled, on the performance by him of the requisites required by the said Act of the 6 Geo. 4, c. 81, s. 21, and that on his so doing it will be lawful for your proper officer to authorize and empower, by indorsement on such licence or otherwise as your Honors shall direct, your memorialist, as such assignee of the said Philip O'Hara, to carry on the same trade or business mentioned in such licence, in or upon the said house and premises mentioned in said licence, without procuring any such certificate from the clerk of the peace as is specified in the said Act of the 3 & 4 Will. 4, which is only necessary on applications for new licences or renewing an expired one.

That memorialist having so become assignee as aforesaid of the said Philip O'Hara, and being in occupation of the said premises, procured from John L. Arncliffe and John Molloy, Esquires, two justices of the peace for the said county of Dublin, who both reside within five miles of said premises, and thereupon produced same to the proper officer, and requested him to grant memorialist, by indorsement on the said O'Hara's licence, the authority mentioned in the said 21st section of the 6 Geo. 4, c. 81, and to permit him to make the entry therein required (which memorialist then offered to do), and to grant memorialist the authority for the sale of beer therein also mentioned, but the said officer declined to do either without the sanction of this Honourable Board, stating he believed that without memorialist produced to him such certificate of the clerk of the peace he had not authority to do so, though (with all respect to him) your memorialist submits he is mistaken in this respect.

That the Quarter Sessions, at which only such certificate can be procured, are held but once in every three months, and in case of the death of a licensed person, or his assigning his house to any other person in the interval between two sessions, such assignee, or the executor or administrator, wife, or child of such deceased, must either forego the benefit of said licence till the next sessions and close his establishment, a matter not contemplated by the Legislature, or continue the business without being legally authorized to do so, and thereby (though an innocent person, and of unexceptionable character), become liable to ruinous penalties; and your memorialist submits it would be a great hardship on him to be placed in such a dilemma.

May it therefore please your Honourable Board to take memorialist's case and the laws of excise relating thereto into consideration, and should you find them in that respect to be as memorialist is advised and has stated they are, to instruct the officer authorized to grant licences in Dublin, that it is not necessary for that purpose to procure such certificate of the clerk of the peace as he requires, and that he may without it (should no other objection exist) authorize your memorialist, by indorsement on said O'Hara's licence, to carry on the trade therein mentioned, until the expiration of the time therein limited, on

your memorialist conforming to all the provisions of the Excise Acts requisite in that respect, which your memorialist has already offered, and is ready and anxious to do.

And your Memorialist will pray.

Kelly & Rogers, Agents for Memorialist,
32, Eustace-street, Dublin.

Simon Andrews.

Board's Order, 2d January 1841.

Cannot be granted unless he obtain the certificate of the clerk of the peace, as required by 3 & 4 Will. 4, c. 68.

B. P.

Whitehall, Treasury Chambers, }
7 April 1841.

R. GORDON.

LICENSED VICTUALERS, &c.

RETURNS of MEMORIALS or PETITIONS on behalf of the LICENSED VICTUALERS of Ireland to the Lords of the Treasury, claiming to have every License granted to carry on Trade in the above Manner as are granted to their Fellow-Traders in England and Scotland; with the ANSWERS given.

(Mr. O'Connell.)

Ordered, by The House of Commons, to be Printed,
29 April 1841.



RETURN to an ORDER of the Honorable The House of Commons,
dated 9 February 1841:—*for*,

RETURNS of MEMORIALS or PETITIONS made by or on behalf of the LICENSED VICTUALLERS of Ireland, to the Lords of the Treasury, from the 1st day of October 1838 till the 1st day of January 1841, claiming to have every Licence granted to them to carry on Trade at the same Rate, and in the same Manner, as are granted to their Fellow-Traders in England and Scotland, with the Answers given:

Of MEMORIALS or PETITIONS made by or on behalf of the LICENSED VICTUALLERS of Ireland to the Commissioners of Excise, for the same Period, relative to the Penalties inflicted on them, and the Losses and Injuries suffered by reason of their being deprived of the Privilege in Trade enjoyed by their Fellow-Traders in England and Scotland; together with all Answers or Orders made thereon:

Of the Rates of LICENCES chargeable on a LICENSED VICTUALLER in England or Scotland (holding a Licence to sell Tea, Coffee, Cocoa Nuts, Chocolate and Pepper), in a House valued under Ten Pounds per Year, for the Sale of Beer by Retail, to be consumed upon the Premises; also, for the Sale of Spirits by Retail; also, for the Sale of Wine by Retail:

Of the Rates chargeable on a similar Trader in Ireland:

Of the Number of Persons Licensed to sell BEER, WINE, and SPIRITS by Retail, to be consumed on the Premises, who also hold Licences to sell Tea, Coffee, Cocoa Nuts, Chocolate and Pepper, on one and the same Premises, in England and Scotland respectively; with the Rate of Excise Licences payable thereon for the Year ending the 10th day of October 1840:

Similar RETURN for Ireland:

RETURN of the Number of Cases in England and Scotland, from October 1838 till October 1840, in which the Licences originally granted to Licensed Victuallers have been transferred to Heirs, Executors, Administrators, Wife, Child, or Assigns; said Return to state the Statutes or Authority under which such Heirs, &c., Claims to such Transfers are made and allowed:

Similar RETURN for Ireland, and said Return to state if there be any and what Provision made by Law for affording or securing to Heirs, Executors, Administrators, Wife, Child, or Assigns in Ireland, transfer of the Licences to retail Beer, Spirits, or Wine, to be consumed on the Premises, originally granted to the Parent, Husband, or Assignor of the House:

RETURN of the VALUE of the respective Houses within the Excise Collection of the City of London, as assessed to the Poor's Rate, occupied by Persons licensed to sell Spirituous Liquors by Retail; showing also the Value fixed by the Officers of Excise on said Houses, in charging the Rate of Spirit Retail Licence on granting, issuing, or renewing such Licences; said Return to state and set forth whether the Excise adopt the Valuation on the Poor's Rate or not:

Similar RETURN for the respective Houses similarly licensed within the Excise Collection of Dublin; said Return likewise to state and set forth whether the Excise adopt the Valuation fixed or made by the Poor Law Guardians as their Criterion of Value for charging the Excise Licence or not:

RETURN of the Number of Gallons of FOREIGN and COLONIAL SPIRITS respectively bonded in the United Kingdom on which DUTY has not been paid, owing to Leakage, Soakage, reduced Strength, or other incidental Causes, for the Year ending the 5th day of October 1840:

Like RETURN for HOME-MADE SPIRITS in Great Britain and Ireland, for the Year ending the 5th day of October 1840.

(Mr. O'Connell.)

PART II.

Ordered, by The House of Commons, to be Printed,
29 April 1841.

— 1. —

A RETURN of the RATES of LICENSES chargeable on a LICENSED VICTUALLER in England or Scotland, holding a Licence to sell Tea, Coffee, Cocoa-Nuts, Chocolate, and Pepper, in a House valued under £. 10 per Year, for the Sale of Beer by Retail, to be consumed upon the Premises; also, for the Sale of Spirits by Retail; also, for the Sale of Wine by Retail.

	Rates of Licences for a House valued under £. 10 per Annum.
	£. s. d.
For the sale of Beer by retail - - - - -	1 2 - $\frac{1}{2}$
Ditto - - Spirits - - - - -	2 4 1
Ditto - - Wine - - - - -	2 4 1

— 2. —

A RETURN of the RATES of LICENSES chargeable on a LICENSED VICTUALLER in Ireland, holding a Licence to sell Tea, Coffee, Cocoa-Nuts, Chocolate, and Pepper, in a House valued under £. 10 per Year, for the Sale of Beer by Retail, to be consumed upon the Premises; also, for the Sale of Spirits by Retail; also, for the Sale of Wine by Retail.

In Ireland, a person holding a licence to retail beer, spirits, and wine, to be consumed on the premises, is prohibited from holding a licence for the sale of tea, coffee, cocoa-nuts, chocolate, and pepper on the same premises, by the Act 6 & 7 Will. 4, c. 38, s. 3.

— 3. —

A RETURN of the Number of Persons Licensed to sell BEER, WINE, and SPIRITS by Retail, to be consumed on the Premises, who also hold Licences to sell Tea, Coffee, Cocoa-Nuts, Chocolate, and Pepper on one and the same Premises, in England and Scotland respectively; with the Rate of Excise Licences payable thereon, for the Year ending the 10th day of October 1840.

		Number of Persons Licensed to sell Beer, Wine, and Spirits by Retail, to be consumed on the Premises, and also Tea and Coffee on the same Premises, the Rates of whose Licences are,									
	Beer Spirits Wine	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
		1 2 - $\frac{1}{2}$	1 2 - $\frac{1}{2}$	3 6 1 $\frac{1}{2}$	3 6 1 $\frac{1}{2}$	3 6 1 $\frac{1}{2}$	3 6 1 $\frac{1}{2}$	3 6 1 $\frac{1}{2}$	3 6 1 $\frac{1}{2}$	1 2 - $\frac{1}{2}$	1 2 - $\frac{1}{2}$
ENGLAND - -	-	79	300	97	30	21	7	9	4 $\frac{1}{2}$		
SCOTLAND - -	-	244	617	80	40	47	16	59	2/54		
TOTAL - - -	-	323	817	107	60	68	21	68	3,145		

£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	Beer, Spirits, Wine.
1 2 - $\frac{1}{2}$	3 6 1 $\frac{1}{2}$	3 6 1 $\frac{1}{2}$	3 6 1 $\frac{1}{2}$	3 6 1 $\frac{1}{2}$	3 6 1 $\frac{1}{2}$	3 6 1 $\frac{1}{2}$	3 6 1 $\frac{1}{2}$	1 2 - $\frac{1}{2}$	-	
6 8 2 $\frac{1}{2}$	6 10 3 $\frac{1}{2}$	7 10 4	8 16 4 $\frac{1}{2}$	9 18 5 $\frac{1}{2}$	11 - 0	4 8 2 $\frac{1}{2}$	-	-	-	
285	13	4	5	3	4	5	31	97	1,301	ENGLAND
747	13	4	4	-	2	9	1	32	4,567	SCOTLAND
1,032	26	8	9	3	6	14	32	129	5,868	TOTAL

— 4. —

A RETURN of the Number of Persons Licensed to sell BEER, WINE, and SPIRITS by Retail, to be consumed on the Premises, who also hold Licences to sell Tea, Coffee, Cocoa-Nuts, Chocolate, and Pepper, on one and the same Premises, in Ireland, with the Rate of Excise Licences payable thereon, for the Year ending the 10th day of October 1840.

	Number of Persons Licensed to sell Beer and Wine by Retail, to be consumed on the Premises, and also Tea and Coffee, on the same Premises, the Rates of whose Licences are,																								
	£.	s.	d.	Beer - 3	6	1½	£.	s.	d.	Beer - 1	2	½	£.	s.	d.	Beer - 3	6	1½	£.	s.	d.	Beer - 1	2	½	TOTAL.
Wine, 4	8	5½					Wine, 4	8	5½				Beer - 3	6	1½				Beer - 1	2	½				
IRELAND - -	44						31						4						9						88

Note.—Persons licensed to sell beer, wine, and spirits to be consumed on the premises, are prohibited from holding licences to sell tea and coffee, &c. on the same premises, by Act 6 & 7 Will. 4, c. 38, s. 3; the above Account therefore includes the persons who retail beer and wine, or beer only, together with tea, coffee, &c.

— 5. —

A RETURN of the Number of Cases in England and Scotland, from October 1838 till October 1840, in which the Licences originally granted to Licensed Victuallers have been transferred to Heirs, Executors, Administrators, Wife, Child, or Assigns; said Return stating the Statutes or Authority under which such Heirs, &c. Claims to such Transfers are made and allowed.

	Number of Cases in which the Licences granted to Licensed Victuallers have been Transferred.	Statutes or Authority under which such Transfers are made and allowed.
ENGLAND - - - -	8,980	6 Geo. 4, c. 81, s. 21.
SCOTLAND - - - -	1,501	
TOTAL - - - -	10,481	

— 6. —

A RETURN of the Number of Cases in Ireland, from October 1838 till October 1840, in which the Licences originally granted to Licensed Victuallers have been transferred to Heirs, Executors, Administrators, Wife, Child, or Assigns; said Return stating the Statutes or Authority under which such Heirs, &c. Claims to such Transfers are made and allowed; and said Return stating, if there be any, and what, Provision made by Law for affording or securing to Heirs, Executors, Administrators, Wife, Child, or Assigns in Ireland, transfer of the Licences to retail Beer, Spirits, or Wine to be consumed on the Premises, originally granted to the Parent, Husband, or Assignor of the House.

	Number of Cases in which the Licences granted to Licensed Victuallers have been Transferred.	Statutes or Authority under which such Transfers are made and allowed.	Provision by Law for securing to Heirs, Executors, Administrators, Wife, Child, or Assigns, transfer of the Licences to retail Beer, Spirits, or Wine, to be consumed on the Premises, originally granted to the Parent, Husband, or Assignor of the House.
IRELAND - -	860	6 Geo. 4, c. 81, s. 21.	The provision made by law for authorising or securing the transfer of Licences is contained in the Excise Act, 6 Geo. 4, c. 81, s. 21, which requires the production of the certificate of a justice of the peace or magistrate, or other competent person, approving of the person to whom given or granted. This certificate is obtained as an original certificate under 3 & 4 Will. 4, c. 68, at the general sessions, there not being any provision for a transfer at a special sessions, as in England.

-7.-

A RETURN of the VALUE of the respective Houses within the Excise Collection of the City of London, as assessed to the Poor's Rate, occupied by Persons Licensed to sell Spirituous Liquors by Retail; showing also the Value fixed by the Officers of Excise on said Houses, in charging the Rate of Spirit Retail Licence on granting, issuing, or renewing such Licences; and Return likewise to state and set forth whether the Excise adopt the Valuation fixed or made by the Poor Law Guardians, as their Criterion of Value for charging the Excise Licence or not.

H O U S E S		Value as assessed to the Poor's Rate.	Value fixed by the Officers of Excise.	Whether the Excise Adopt the Valuation fixed by the Poor Law Guardians, or not.
Occupied by Persons Licensed to sell Spirituous Liquors by Retail.				
Ashen-tree-court	Horse and Cart	34	38	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 31, s. 5.
Aldersgate-street	King's Arms	50	100	
—	Oven Glender	50	50	
—	Old Par's Head	60	55	
—	Red Lion	60	60	
—	Three Cups	140	120	
—	Blue Bear	45	50	
—	Old White Bear	40	50	
—	Albion	300	300	
—	Castle and Falcon	300	300	
—	Coach and Horses	40	40	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Grapes	110	50	
—	Star	60	50	
Aldgate	Emex Coffee-house	60	50	
—	Blue Bear	128	50	
—	Three Nuns	187	50	
—	Bell	280	50	
—	Crown and Magpie	122	50	
—	Sunshine's Head	30	50	
—	Hoop and Grapes	143	50	
—	Rose and Crown	51	50	In these cases the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50l., as that amount of rental carries the highest rate of licence duty.
—	Turk's Head	85	50	
Aldersbury	Weavers' Arms	60	50	
—	George Inn	100	50	
—	Axe Inn	100	50	
Adelaide-place, London Bridge, Adelaide Hotel		400	50	
Angel-street	Castle	50	50	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Albion-buildings	Goldsmith's Arms	36	50	
Addle-street	Old Cheshire Cheese	35	40	
Addle-hill	Bell	57	30	
—	Peacock	38	40	
Abchurch-lane	White Hart	65	30	
Archway-street, East	Ticket Porter	55	45	
Artillery-street	Ship	40	50	
Bell-yard	Haunch of Venison	50	50	
—	White Hart	38	50	
—	Bell	63	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 31, s. 5.
Bride-lane	White Bear	44	53	
—	Twelve Bells	37	44	
Bridge-street	London Hotel	450	580	
Bridge-row	Coopers' Arms	50	50	
Bread-street	Bull's Head	50	60	
—	Grapes	60	50	
Bread-street-hill	Horse and Cart	40	50	
Bowditch-street	Sunshine Hotel	100	221	
—	Black Lion	236	250	
Bolt-court	Johnson's Coffee House	50	30	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Burtholme-cloze	Coach and Horses	37	50	
—	Admiral Carter	30	50	
—	Rose and Crown	38	50	
—	Blakeney's Head	38	50	
Butcher-hall-lane	Red Lion	50	100	
—	Crown	45	100	
—	White Hart	35	55	
Baring-lane	Gerrard's Hall	170	80	
—	Red Lion	40	70	
Bennett's-hill	Rose and Ball	25	35	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Bucklersbury	City of London Coffee House	70	100	
—	Charlotte's Coffee House	not rated to the poor.	100	
—	Green Man	50	50	

HOUSES		Value as assessed to the Poor's Rate.	Value fixed by the Officers of Excise.	Whether the Excise Adopt the Valuation fixed by the Poor Law Guardians, or not.
Occupied by Persons Licensed to sell Spirituous Liquors by Retail.				
Basis Marks	Red Lion	£ 45	£ 30	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Beech-street	King's Arms	85	60	
Beech-lane	George	35	30	
Bell-alley, Gracechurch-street, Langbourne	Coffee House	60	50	
Miller-street	Crown and Thistle	60	50	
Bishopgate Churchyard, King's Arms		45	50	
Bishopgate-street	Sun	31	40	
—	Duke of Wellington	49	50	
—	Sir Paul Finslar	54	50	
—	Green Dragon	45	50	
—	Britannia	45	50	In these cases the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50l., so that amount of rental carries the highest rate of licence duty.
—	One Swan	40	50	
—	King's Arms	35	50	
—	Catherine Wheel Inn	20	50	
—	Princess	54	50	
—	Lord Nelson	54	50	
—	Black Raven	54	50	
—	White Hart	211	50	
—	King's Arms	81	50	
—	London Tavern	450	50	
—	White Lion	50	50	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Marlborough Head	60	50	
—	Bull Inn	277	50	
—	Green Dragon	280	50	
—	Flower Pot	60	50	
—	Vine Inn	150	50	
—	Maggie and Punch Bowl	105	50	
—	Four Swans	290	50	
—	Pan Han	60	50	
—	Black Lion	50	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Catherine Wheel	25	25	
—	Jerusalem	40	40	
Belle Sauvage-yard	Belle Sauvage	160	160	
Broadway	Blue Post	60	60	
Beer-lane	Ship Afloat	40	40	
Bodolph-lane	White Hart	30	30	
Barbican	Still	50	50	
—	White Bear	60	60	
—	Black Horse	70	60	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Red Cross	70	80	
Bow-lane	Grapes	40	60	
—	Cock	63	58	
—	Crown	105	105	
Bridgewater-gardens	Three Tuns	35	35	
Bilingsgate	Green Lettuce	50	50	
—	George	50	50	
—	Three Tuns	80	50	
Beconfield-street	City Arms	70	50	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50l., so that amount of rental carries the highest rate of licence duty.
Bodolph-alley	Green Dragon	55	50	
Bell-court	Cole's Coffee House	219	50	
Bodwin-lane	Bengal	80	50	
Basinghall-street	White Bear	200	50	
—	Crown	52	50	
—	Bell	50	50	
—	Red Lion	45	50	
Chancery-lane	Mitre	50	54	
Crown-court, Fleet-street, Crown		81	60	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Clifford's-inn-passage, Crown		45	50	
Cloth-fair	Rising Sun	30	40	
Castle-court	Fountain and Castle	40	50	
Cock-hill	Cock	36	40	
Cristian-street	Castle	38	38	
Cannon-alley	King's Head	40	50	
Clauser's-lane	General Wolfe	not rated to the poor.	100	
—	New Shades	ditto	120	
Cutler-street	Cutlers' Arms	30	40	(continued)
Cree-Church-lane	City Arms	36	30	
—	Three Heralds	42	40	

HOUSES Occupied by Persons Licensed to sell Spirituous Liquors by Retail.	Value as assessed to the Poor's Rate.	Value fixed by the Officers of Excise.	Whether the Excise Adopt the Valuation fixed by the Poor Law Guardians, or not.
	£. s.	£. s.	
Cripplegate-buildings, White Hart	50	50	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Crown-lane - - - White Horse	45	45	
Chenopside - - - Queen's Arms	110	110	
Coleman-street - - - Star	80	80	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
— Three Tuns	65	65	
— Dolphin	50	50	
— White Swan	50	70	
— Blue Anchor	60	54 10	
Cannon-street - - - Dyers' Arms	38	50	
— Cock and Bottle	60	95	
— Grape Vine	42	58 10	
Church-row - - - Bell	68	50	
— Grapes	34	40	
Copper's-row - - - Prince Albert	25	40	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 <i>l.</i> , as that amount of rental carries the highest rate of licence duty.
Canonic-street - - - Salisbury Arms	40	50	
— Mail Coach	38	50	
— Saracen's Head	100	50	
Corahill - - - Tom's Coffee House	70	50	
Charge-alley - - - Gameway's Coffee House	120	50	
— Baker's Coffee House	140	50	
Carpenter's-court - - - Jerusalem Coffee House	168	50	
Cullum-street - - - Ipswich Arms	60	50	
— Wine Vaults	50	50	
Cusker-street - - - Rose	50	50	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Crutched-fries - - - Cheshire Cheese	50	50	
— French Horn	50	50	
— Globe	34	50	
— Lamb and Flag	15	20	
— Horse and Trumpeter	30	40	
Doughty-hill - - - Three Crowns	60	70	
— Grapes	48	44	
Dunning's-alley - - - Black Bull	25	40	
Devonshire-street - - - Bull	40	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Duke's Head-court - - - Hope	45	40	
Dorset-street - - - Blue Last	42	51	
— Rose and Crown	32	38	
Duke-street - - - Half Moon	28	50	
— Roadback	30	40	
— Queen's Head and French Horn	38	50	
— St. James's Tavern	40	50	
Duke's-place - - - Sam's Coffee House	36	50	
— Howard's Coffee House	40	50	
— Fishmongers' Arms	36	50	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Duke-house-lane - - - Green Man and Bell	50	50	
— Tilt Boat	50	50	
— Antiquarian	63	50	
— Queen's Head	63	50	
Dolphin-court - - - Dolphin	80	50	
Earl-street - - - Bakerlayers' Arms	56	50	
— King's Head	54	50	
Eastcheap - - - King's Head	55	50	
— Cow and Calf	50	50	
— Monument	40	40	The Excise have adopted the valuation fixed by the Poor Law Guardians.
East Harding-street, George	25	40	
Essex-street - - - Welsh Harp	36	40	
Farringdon-street - - - Angel	60	80	
— Grapes	60	70	
— White Swan	45	70	
— Anchor	60	30	
— Market House	68	100	
— Mail Coach	50	70	
— Crown and Anchor	45	70	
— Bailey's Mow	58	100	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
— Rose	50	60	
— Artichoke	34	60	
Fan-street - - - White Horse	45	50	
Fox and Knot-court, Fox and Knot	30	36	
Fleur-de-lis-court - - - Old Cheshire Cheese	40	50	

HOUSES		Value as assessed to the Poor's Rate.	Value fixed by the Officers of Excise.	Whether the Excise Adopt the Valuation fixed by the Poor Law Guardians, or not.
Occupied by Persons Licensed to sell Spirituous Liquors by Retail.				
Fetter-lane - - -	White Swan - - -	50 -	50 -	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Vintners' Arms - - -	50 -	50 -	
—	Horse Shoe and Magpie - - -	45 -	45 -	
—	Falcon - - -	50 -	50 -	
—	Red Hart - - -	40 -	40 -	
—	Swan and Sugar Loaf - - -	50 -	50 -	
—	White Hart - - -	44 -	38 -	
—	White Horse - - -	200 -	300 -	
—	Three Tuns - - -	75 -	80 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Magpie and Stump - - -	38 -	63 -	
Fleet-street - - -	Bell - - -	53 -	64 -	
—	Boar's Head - - -	135 -	175 -	
—	Union Tavern - - -	120 -	150 -	
—	Rainbow - - -	180 -	210 -	
—	Green Dragon - - -	150 -	180 -	
—	Crown and Sugar Loaf - - -	47 -	57 -	
—	Mitre - - -	80 -	60 -	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Cock - - -	100 -	135 -	
—	Anderson's Coffee House - - -	200 -	250 -	
—	Hole-in-the-Wall - - -	95 -	100 -	
—	Poor's Coffee House - - -	180 -	200 -	
—	Kings and Keys - - -	60 -	80 -	
Fleet-lane - - -	Red Lion - - -	58 -	50 -	
—	White Lion - - -	68 -	60 -	
Fleet-street - - -	Portugal Hotel - - -	315 -	315 -	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 <i>l.</i> , as that amount of rental carries the highest rate of licence duty.
Fair-street - - -	Horse Shoe - - -	40 -	40 -	
Fish-street-hill - - -	Globe - - -	40 -	40 -	
—	Britannia - - -	50 -	50 -	
—	Swan - - -	160 -	50 -	
—	Steam Packet Hotel - - -	160 -	50 -	
—	Monument - - -	87 -	50 -	
—	Mitre - - -	60 -	50 -	
Freeman's-court - - -	Poulterers' Arms - - -	60 -	50 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Foster-lane - - -	Barton Coffee House - - -	68 -	50 -	
—	Fountain - - -	60 -	50 -	
Fenchurch-street - - -	Elephant - - -	80 -	50 -	
—	King's Head - - -	80 -	50 -	
—	India Arms - - -	100 -	50 -	
—	George - - -	80 -	50 -	
—	Horse Shoe and Magpie - - -	85 -	50 -	
—	Grapes - - -	60 -	50 -	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 <i>l.</i> , as that amount of rental carries the highest rate of licence duty.
—	Angel - - -	70 -	50 -	
—	Red Lion - - -	38 -	50 -	
—	Blue Anchor - - -	45 -	40 -	
Falcon-square - - -	Falcon - - -	43 -	40 -	
Friday-street - - -	Samson's Head - - -	100 -	100 -	
—	White Horse - - -	100 -	50 -	
Finch-lane - - -	Joe's Coffee House - - -	60 -	50 -	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Cock and Woolpack - - -	108 -	50 -	
Fore-street - - -	Globe - - -	160 -	50 -	
—	Grapes - - -	60 -	50 -	
—	Three Mariners - - -	55 -	50 -	
—	Grapes - - -	50 -	50 -	
—	Plough - - -	48 -	50 -	
—	Golden Lion - - -	45 -	50 -	
—	Green Dragon - - -	45 -	50 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Grapes - - -	75 -	100 -	
Gutter-lane - - -	Goldsmiths' Arms - - -	75 -	50 -	
—	Horns - - -	60 -	50 -	
Gracechurch-street - - -	George and Gato - - -	63 -	50 -	
—	Cross Keys - - -	205 -	50 -	
—	Speedy Eagle - - -	280 -	50 -	
—	Half Moon - - -	85 -	50 -	
—	Pewter Platter - - -	40 -	30 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Gravel-lane - - -	Box Tree - - -	30 -	30 -	
Great Ditch-lane - - -	King and Queen - - -	25 -	50 -	
—	Blue Last - - -	30 -	30 -	
Great New-street - - -	Three Tuns - - -	48 -	65 -	

(continued)

HOUSES		Value as assessed to the Poor's Rate.	Value fixed by the Officers of Excise.	Whether the Excise Adopt the Valuation fixed by the Poor Law Guardians, or not.
Occupied by Persons Licensed to sell Spirituous Liquors by Retail.		£. s.	£.	
Great Tower-street	King's Head	50	50	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 <i>l.</i> , as that amount of rental carries the highest rate of licence duty.
—	Tower Shades	50	50	
—	City Arms	55	50	
—	Bell	68	50	
—	White Hart	62	50	
—	Queen's Head	40	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Cow's Head	46	40	
Great Carter-lane	Bell	40	45	
—	Sauce with Two Necks	80	40	
Great Swan-alley	Swan's Nest	80	80	
Great Bush-lane	Bell	50	50	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Great Trinity-lane	Pescod	40	40	
Great St. Helen's	Sugar Loaf	50	50	
George-street	Grapes	43	40	
Goodman's-yard	Red Lion	26	40	
Golden-lane	Coppers' Arms	35	40	
—	Britannia	35	30	
—	Pomona and Still	40	45	
Garlick-hill	Crown and Sugar Loaf	48	40	
—	City Arms	32	80	
Giltspur-street	Plough	38	50	
—	Fortune of War	58	50	
—	White Hart	56	50	
Green Harbour-court	Green Parrot	32	40	
High Timber-street	King's Head and Lamb	30	35	
—	Feathers	70	35	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Half Moon-street	Half Moon	50	55	
—	Woodcock	50	45	
—	Green Dragon	30	50	
Hosier-lane	Rockingham Arms	40	50	
Harp-lane	Harp	60	50	
—	Three Kingdoms	50	50	
Hart street	Woodcock	32	50	
—	Ship	32	40	
Helborn-hill	St. Andrew	130	150	
—	Oce Tun	60	70	
—	King's Arms	60	105	
—	Globe	60	75	
—	Grapes	60	65	
Helborn	Old Festival's Inn	200	200	
—	Bell and Crown	158	240	
—	Crown and Horse Shoe	40	75	
—	Barnard's Inn Coffee House	63	63	
—	Black Bull	175	175	
—	Blue Posts	57	57	
Huggin-lane	Old Bell	175	175	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Houndsditch	Pen Hen	30	35	
—	Fleur-de-lis	40	50	
—	Nag's Head	31	50	
—	George and Dragon	50	50	
—	Sir John Falstaff	55	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Grapes	34	50	
—	King's Arms	77	50	
—	Ben Jenson	44	50	
Harrow-alley	Still and Star	30	30	
—	Three Compasses	80	50	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Ivy-lane	Ship	63	70	
Jacob's Well-court	Jacob's Well	30	28	
Jewry-street	Hope	25	40	
—	Three Tuns	70	40	
John-street	Angel	47	40	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Jewin-crescent	Grapes	35	30	
Jewin-street	Adam and Eve	45	65	
—	Grapes	40	40	
King-street	Candle	80	50	
—	Red Car	45	40	
—	Goldsmith Coffee House	250	50	
—	Black Bull	41	40	
—	Golden Bell	55	84	
King William-street, White Bear		Not rated to the poor.	75	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.

HOUSES.		Value as assessed to the Poor's Rate.	Value fixed by the Officers of Excise.	Whether the Excise Adopt the Valuation fixed by the Poor Law Guardians, or not.
Occupied by Persons Licensed to sell Spirituous Liquors by Retail.				
King's Head-court	King's Head	40	70	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Long-lane	Sun and Punchbowl	35	50	
Long-acre	Barley-Mow	48	50	
—	Head and Stones	45	50	
—	Red Cow	43	40	
—	White Hart	30	25	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Red Cow	50	50	
—	Porthead Arms	40	40	
Little Tower-street	Ship	40	40	
Little College-hill	Sugar-loaf	40	40	
Little Britain	Rose and Crown	50	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Cock and Crown	40	40	
—	White Horse	35	45	
—	Swan and Horse-shoe	40	50	
—	Britannia	50	100	
Little Friday-street	Old Bell	40	60	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Little Knight-Rider-street	Fleece	36	50	
—	Old Par's Head	50	60	
Little Carter-lane	Black Swan	40	50	
Little Trinity-lane	Hatchet	29	30	
—	Paynam Castle	28	30	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Little Bridge-street	Ship	35	40	
Little Bell-alley	Shepherd and Flock	60	100	
—	Blue Last	60	120	
Little Nearfields	Woolpack	36	44	
—	King's Arms	40	55	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 L., as that amount of rental carries the highest rate of licence duty.
—	Five Bells	45	40	
—	Golden Hind	45	45	
—	—	—	—	
—	—	—	—	
Line-street	Cape of Good Hope	60	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Grapes	65	50	
—	Ship	120	50	
Lottery	Fountain's Arms	60	50	
—	—	—	—	
Lower Whitecross-street	Grapes	40	30	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Queen's Head	35	25	
—	Pencroft	50	40	
Leadenhall Market	Green Dragon and Punch Bowl	40	50	
—	Poulterers' Arms	50	50	
—	Bee-Hive	81	50	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Rose and Crown	100	50	
—	Lamb	120	50	
Leadenhall-street	King's Arms	100	50	
—	Hercules	72	50	
—	Bull Inn	150	50	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 L., as that amount of rental carries the highest rate of licence duty.
—	Ship and Turtle	80	50	
—	Cock	70	50	
—	Bull's Head	60	50	
—	Crown and Anchor	110	50	
—	Golden Anchor	35	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Black Boy and Camel	35	50	
—	Grapes	45	50	
—	Cock	44	40	
Leoline	Rose and Crown	30	30	
Lower Thames-street	Lion and Key	50	50	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Hope and Anchor	35	50	
—	King's Arms	65	50	
—	Bear and Whetstone	64	50	
—	Yermonth Arms	60	50	
—	Bell	60	50	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 L., as that amount of rental carries the highest rate of licence duty.
—	Coppers' Arms	85	50	
—	Custom House Hotel	158	50	
—	—	—	—	
—	—	—	—	
London House-yard	Rose and Crown	45	40	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Longgate-hill	Goose and Gridiron	34	50	
Longgate-street	King's Head	35	60	
—	Sun	74	65	
—	—	—	—	
London-house-yard	London Coffee House	400	400	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Rose and Crown	50	50	

HOUSES		Value as assessed to the Poor's Rate.	Value fixed by the Officers of Excise.	Whether the Excise Adopt the Valuation fixed by the Poor Law Guardians, or not.
Compiled by Persons Licensed to sell Spirituous Liquors by Retail.				
London Wall	Sun	32	63	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4. c. 81, s. 5.
—	Two Beavers	32	54	
—	Three Coins	40	17	
—	Scolding Cattle	40	70	
—	White Hart & Half Moon	40	100	
—	White Horse	40	40	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Crown and Cushion	100	100	
Liverpool-street	White Lion	40	40	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 l., as that amount of rental carries the highest rate of licence duty.
—	Red Lion	71	50	
Lawrence-lane	Blossoms' Inn	150	50	
Lad-lane	Swan-with-two-Necks	400	50	
—	Crown	32	50	
Middle-street	Queen Victoria	24	30	
Montague-court,	Eliaepigate-street, Ship	30	40	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4. c. 81, s. 5.
Martin's-lane	Shades	110	100	
Miles-lane	Coopers' Arms	80	60	
Ninories	Woolpack	68	50	
—	Couch and Horses	30	40	
—	Ship	62	90	
—	Peacock	51	45	
—	Fountain	60	50	
Mark-lane	Corn Factors' Coffee-house	115	50	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 l., as that amount of rental carries the highest rate of licence duty.
—	Castle	60	50	
—	New Corn Exchange	102	50	
Moorgate	Castle	110	50	
Mine-street	Mine	60	50	
Mincing-lane	Commercial Sale Rooms	1,250	50	
Meakwell-street	Flax	54	50	
Milk-street	Dolphin	66	50	
Mason's-alley	Mason's Hall	75	50	
Milner-street	Jacob's Well	38	38	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Axe	40	40	
—	Greyhound	40	40	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4. c. 81, s. 5.
—	Grapes	44	40	
Moor-lane	Crow	50	50	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 l., as that amount of rental carries the highest rate of licence duty.
—	White Horse	55	50	
Newmans-court	Virginia Coffee-house	125	50	
Newgate-street	Queen's Head	110	50	
—	Maggie and Stump	70	50	
—	Wine Vault	60	50	
—	Rainbow	60	50	
—	King's Head	110	50	
—	Salutation and Cat	70	50	
Newgate-market	Red Cross	50	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4. c. 81, s. 5.
—	Dark House	63	80	
—	King's Arms	38	60	
—	Sun and Lamb	38	50	
Nicholls-square	Gentleman and Groom	36	50	
New-street Hill	Crown and Anchor	50	88	The Excise have adopted the valuation fixed by the Poor Law Guardians.
New-street	George the Fourth	30	50	
—	Maggie	36	40	
New-street square	White Swan	50	65	
—	Gentleman and Porter	50	50	
New Bridge-street	York Hotel	250	250	
Norfolk-berth-alley,	Couch and Horses	40	40	
Nicholas-lane	Windmill	38	70	
—	Black Boy	78	80	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4. c. 81, s. 5.
Nag's Head-court	Red Lion	not rated to the poor.	50	
—	Star	—	50	
New Wharf	Rose and Crown	44	48	
Noble-street	Nail Couch	40	50	
—	Bell	60	50	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 l., as that amount of rental carries the highest rate of licence duty.
Old Broad-street	Excise Coffee-house	100	50	
—	Rose and Crown	30	50	
Old Fish-street	Falcon	53	50	

HOUSES		Value as assessed to the Poor's Rate.	Value fixed by the Officers of Excise.	Whether the Excise Adopt the Valuation fixed by the Poor Law Guardians, or not.
Occupied by Persons Licensed to sell Spirituous Liquors by Retail.				
Old Fish-street-hill	Rummer - - -	40 -	35 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
	Coppers' Arms - - -	30 -	35 -	
Old Change - - -	Crown and Sceptre - - -	27 -	50 -	
	King's Head - - -	75 -	60 -	
Oxford-arm-passage,	Oxford Arms - - -	25 -	50 -	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Old Swan-stairs - - -	Shades - - -	300 -	600 -	
Old Jeary - - -	King's Head - - -	40 -	40 -	
	Three Crowns - - -	50 -	50 -	
	Three Bucks - - -	70 -	70 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Old Bailey - - -	New Inn - - -	90 -	90 -	
	Bell and Tans - - -	68 -	70 -	
	Star - - -	68 -	80 -	
	George - - -	64 -	70 -	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the amount higher than 50 <i>l.</i> , as that amount of rental carries the highest rate of licence duty.
	Rose - - -	53 -	80 -	
	Pier's Head - - -	51 -	70 -	
	King of Denmark - - -	50 -	50 -	
Philip-lane - - -	King's Arms - - -	76 -	50 -	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Pope's Head-alley	City Arms - - -	75 -	50 -	
Princes-street - - -	Crown and Cushion - - -	50 -	30 -	
Pemberton-row - - -	Falcon - - -	50 -	50 -	
Prinrose-street - - -	Fox and Grapes - - -	30 -	30 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Prinrose-hill - - -	Grapes - - -	53 -	64 -	
	Harrow - - -	19 -	23 -	
Postery - - -	King's Head - - -	185 -	130 -	
Powers-street-row - - -	Clapham Coffee-house - - -	115 -	200 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Printing-house-yard	Lamb and Lark - - -	30 -	54 -	
Paul's-alley - - -	Crown - - -	36 -	60 -	
	George - - -	40 -	35 -	
Pavement, Moorfields,	Crown and Anchor - - -	60 -	55 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
	Swan and Hoop - - -	50 -	35 -	
Peticonat-lane - - -	Black Horse - - -	26 -	50 -	
	Horns - - -	30 -	25 -	
	Sun and Star - - -	43 -	30 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
	Grapes - - -	26 -	40 -	
	Coventry Cross - - -	26 -	40 -	
Padding-lane - - -	King's Head - - -	35 -	50 -	
Pier-street - - -	Duke's Head - - -	38 -	30 -	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Poppin's-court - - -	Red Lion - - -	50 -	57 -	
	Bell - - -	50 -	60 -	
Queen's Head-passage,	Queen's Head - - -	113 -	100 -	
Queen-street - - -	Sugar Loaf - - -	60 -	50 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
	Three Cranes - - -	80 -	35 -	
	King's Head - - -	50 -	50 -	
	Queen's Arms - - -	45 -	45 -	
Queen-hithe - - -	King's Arms - - -	50 -	50 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Rose and Crown-court,	Rum Punches - - -	40 -	40 -	
Rood-lane - - -	White Horse - - -	50 -	50 -	
Red Lion-court - - -	Red Lion - - -	50 -	60 -	
Red Lion-square - - -	Red Lion - - -	36 -	50 -	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Robin Hood-court - - -	Robin Hood - - -	30 -	60 -	
Redgate-court - - -	Two Swans - - -	26 -	50 -	
Rosmary-lane - - -	Blue Bear - - -	81 -	110 -	
Redcross-street - - -	Three Tuns - - -	45 -	40 -	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 <i>l.</i> , as that amount of rental carries the highest rate of licence duty.
	Crown - - -	40 -	40 -	
St. Peter's-alley - - -	Woolpack - - -	140 -	50 -	
St. Michael's-alley	St. Michael's Coffee-house - - -	113 -	50 -	
	Jamaica Coffee-house - - -	167 -	50 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
	George and Vulture - - -	233 -	50 -	
St. Dunstan's-alley	Crown - - -	26 -	50 -	
St. Mary Hill - - -	Blue Anchor - - -	100 -	50 -	
	Newcastle Coffee-house - - -	65 -	50 -	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
St. Mary Axe - - -	Blue Pig - - -	80 -	50 -	
	Grapes - - -	56 -	50 -	
	George - - -	56 -	50 -	
St. Martin's-court - - -	Cock - - -	46 -	40 -	The Excise have adopted the valuation fixed by the Poor Law Guardians.
St. Paul's Churchyard,	St. Paul's Coffee-house - - -	250 -	110 -	
	Cathedral Coffee-house - - -	112 -	80 -	
St. Martin's-le-Grand,	Queen's Head - - -	70 -	50 -	
	Morning Bush - - -	105 -	100 -	The Excise have adopted the valuation fixed by the Poor Law Guardians.
	Bull and Mouth - - -	600 -	600 -	

(continued)

RETURNS RESPECTING LICENSED VICTUALLERS

HOUSES		Value as assessed to the Poor's Rate	Value fixed by the Officers of Excise	Whether the Excise Adopt the Valuation fixed by the Poor Law Guardians, or not.
Occupied by Persons Licensed to sell Spirituous Liquors by Retail.				
St. Dunstan's-hill	Sea and Anchor	34	30	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
St. South's-lane	Bay Tree	153	240	
St. Andrew's-hill	Three Castles	65	50	
—	Cock and Crown	57	40	
—	Green Dragon	55	55	
Smithfield	Bell	60	60	
—	King's Head	60	60	
—	Ram Inn	50	150	
—	Half Moon	34	55	
—	Golden Lion	53	50	
—	George	75	80	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Whitshank	60	70	
—	Crown	45	40	
—	Three Tuns	45	50	
—	Rose Inn	60	84	
—	Bull's Head	45	100	
Shoe-lane	Red Hart	53	60	
—	Red Lion	50	60	
—	Noah's Ark	40	50	
—	Two Brewers	58	65	
—	Black Dog	33	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Blue Post	32	40	
—	Ben Jonson	32	40	
Shoemaker-row	St. Ann's Coffee House	55	80	
—	Rising Sun	80	100	
Seasonal-lane	Brown Bear	23	50	
Salisbury-court	Swan	53	64	
—	Borley Mow	63	70	
Salisbury-square	Riders Hotel	101	125	
Skinners-street	Sera	75	100	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Weavers' Arms	27	30	
—	Robin Hood & Little John	45	50	
—	Skinner's Arms	40	40	
Silver-street	Coopers' Arms	40	40	
Stationers-court	Crown	60	60	
Seething-lane	Pompeion	48	40	
Serra-street	Crown and David	39	40	
Sharp's-buildings	Sun	03	100	
Sparrow-corner	Ship and Star	34	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Crown and Shears	30	65	
Somerset-street	George	30	50	
—	Ship	26	40	
Stoney-lane	Ship	24	40	
Sun-street	Ship	45	50	
Snow-hill	George Inn	131	100	
—	Saracen's Head	150	100	
—	Cock	45	40	
—	George	48	40	
Thornfield-street	King's Arms	150	50	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50L, as that amount of rental carries the highest rate of licence duty.
—	Tun and Fleece	60	50	
—	New England	210	50	
—	Cock	210	50	
—	Baltic	160	50	
—	King's Head	60	50	
—	Hercules	80	50	
Throgmorton-street	Auction Mart	80	50	
Tolkenhouse-yard	Grapes	90	50	
Tower-hill	Coopers' Arms	70	50	The Excise have adopted the valuation fixed by the Poor Law Guardians.
Tower-deck	Tiger	87	50	
Tower	Gold Chain	50	50	
—	King's Head	50	30	
—	Swan Kitchen	45	30	
Temple-street	Anchor	50	55	
—	Feathers	45	50	
—	Swan	60	65	
Three Tuns-passage	Grapes	57	110	
Tenter-street	Cripplegate Arms	45	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Talbot-court	Ship	45	40	
—	White Lion	35	50	

HOUSES		Value as assessed to the Poor's Rate.	Value fixed by the Officers of Excise.	Whether the Excise Adopt the Valuation fixed by the Poor Law Guardians, or not.
Upper Thames-st.	White Hart	30	40	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Steel-yard Coffee House	50	40	
—	Grapes	30	35	
—	White Bear	60	40	
—	Swan	68	70	
—	Black Bull	30	100	
—	Acorn	37	30	
—	Brown Bear	30	35	
—	Harley Mow	30	35	
—	Fortune of War	25	30	
—	White Swan	45	40	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	White Lion	30	30	
—	Queen's Head	30	30	
—	Fox and Goose	40	40	
—	Hour Glass	46	46	
—	Falcon	50	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Union-street	Union	60	60	
—	Blue Last and Sugar Loaf	65	70	
Wilderness-lane	Lion in the Wood	50	60	
Water-lane	Coach and Horses	31	38	
—	Glaizers' Arms	60	35	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 <i>l.</i> , as that amount of rental carries the highest rate of licence duty.
—	Queen's Head	65	80	
—	Ship	150	50	
—	Humble's Coffee House	52	50	
White Rose-court	Butler's Head	100	50	
Wood-street	Maggie & Peeter Plaster	105	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Angel and Crown	105	50	
—	Cross Keys	150	50	
—	Rose and French Horn	30	40	
—	Bird Cage	30	50	
—	Golden Sheers	42	50	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Bull's Head	35	40	
—	Bell	50	50	
Well-court	Flores	65	65	
White Hart-street	Coffee Pot	50	60	
Wine Office-court	Cheshire Cheese	60	100	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
Wallbrook	Bull's Head	70	45	
White-street	White Swan	35	50	
Whalebone-court	Butler's Head	80	60	
West-street	Crown	38	50	
—	Coopers' Arms	45	60	In these cases, the officers of Excise have assessed the houses from the valuation fixed by the Poor Law Guardians, but have not thought it necessary to carry the assessment higher than 50 <i>l.</i> , as that amount of rental carries the highest rate of licence duty.
Whalebone-street	White Dog	40	50	
—	Hoop and Grapes	40	50	
Wormwood-street	Blue Anchor	60	45	
—	Ship	60	50	
West Smithfield	Bartholomew Coffee House	68	50	The officers of Excise have not adopted the valuation fixed by the Poor Law Guardians, but the mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.
—	Lock and Key	63	50	
—	Grapes	45	40	
Warwick-lane	Jolly Butcher	35	50	
—	Bell	100	70	
—	Guy, Earl of Warwick	35	40	The Excise have adopted the valuation fixed by the Poor Law Guardians.
—	Physicians' Arms	45	45	
Westmoreland-buildings, Bee Jonson		40	40	

—B.—

A RETURN of the VALUE of the respective HOUSES within the Excise Collection of Dublin, as assessed to the Poor's Rate, occupied by Persons Licensed to sell Spirituous Liquors by Retail; showing also the Value fixed by the Officers of Excise on said Houses, in charging the Rate of Spirit Retail Licence, on granting, issuing, or renewing such Licences; said Return likewise to state and set forth whether the Excise adopt the Valuation fixed or made by the Poor Law Guardians as their Criterion of Value for charging the Excise Licence, or not.

Note.—The Officers of Excise have not adopted the Valuation fixed by the Poor Law Guardians, but the Mode provided by the Licensing Act, 6 Geo. 4, c. 81, s. 5.

HOUSES Occupied by Persons Licensed to sell Spirituous Liquors by Retail.				Value as assessed to the Poor's Rate.	Value fixed by the Officers of Excise.	HOUSES Occupied by Persons Licensed to sell Spirituous Liquors by Retail.				Value as assessed to the Poor's Rate.	Value fixed by the Officers of Excise.				
				£.	s.					£.	s.	£.			
Arden-street	-	-	No. 37	-	-	30	-	Burgh-quay	-	-	No. 5	-	60	-	50
Aurycr-street	-	-	No. 1	-	-	57	10	-	-	-	No. 7	-	50	-	50
-	-	-	13	-	-	30	-	Baggot-lane	-	-	No. 1	-	24	-	28
-	-	-	18	-	-	55	-	Ball's-bridge	-	-	-	-	6	-	9
-	-	-	44	-	-	35	-	-	-	-	-	-	25	-	15
-	-	-	45	-	-	50	-	-	-	-	-	-	16	-	10
-	-	-	2	-	-	50	-	-	-	-	-	-	30	-	28
Aston-quay	-	-	No. 24	-	-	30	-	Belvidere-court	-	-	-	-	12	-	19
Argleson-street	-	-	No. 31	-	-	50	-	Barnock-street	-	-	No. 89	-	20	-	30
Abbey-street	-	-	No. 75	-	-	15	-	-	-	-	13	-	35	-	40
-	-	-	112	-	-	55	-	-	-	-	78	-	25	-	25
-	-	-	18	-	-	45	-	-	-	-	71	-	25	-	20
-	-	-	31	-	-	45	-	-	-	-	66	-	35	-	20
-	-	-	113	-	-	30	-	-	-	-	69	-	35	-	40
Artichoke-road	-	-	-	-	-	19	-	-	-	-	64	-	30	-	50
Adam-court	-	-	No. 1	-	-	25	-	-	-	-	63	-	30	-	40
Anne-street	-	-	No. 16	-	-	42	-	-	-	-	62	-	25	-	30
-	-	-	18	-	-	38	-	-	-	-	52	-	30	-	30
-	-	-	39	-	-	47	-	Boat-lane	-	-	No. 3	-	30	-	25
Amien-street	-	-	No. 37	-	-	30	-	-	-	-	10	-	25	-	28
-	-	-	1	-	-	25	-	Bolton-street	-	-	No. 55	-	50	-	50
-	-	-	20	-	-	50	-	-	-	-	43	-	50	-	50
Arma-quay	-	-	No. 1	-	-	40	-	-	-	-	42	-	50	-	36
-	-	-	41	-	-	50	-	-	-	-	40	-	50	-	36
-	-	-	42	-	-	45	-	-	-	-	29	-	50	-	36
-	-	-	47	-	-	40	-	-	-	-	7	-	60	-	50
Augharn-street	-	-	No. 1	-	-	19	-	-	-	-	3	-	25	-	28
Bride-street	-	-	No. 5	-	-	35	-	-	-	-	2	-	65	-	50
-	-	-	28	-	-	45	-	Carl-street	-	-	No. 13	-	16	-	27
-	-	-	29	-	-	50	-	-	-	-	64	-	10	-	10
-	-	-	33	-	-	50	-	-	-	-	78	-	12	-	16
-	-	-	37	-	-	57	10	-	-	-	84	-	10	-	14
-	-	-	55	-	-	52	10	Cook-street	-	-	No. 15	-	40	-	30
-	-	-	81	-	-	60	-	-	-	-	1	-	15	-	10
-	-	-	82	-	-	40	-	Cran-street	-	-	No. 10	-	12	-	15
-	-	-	96	-	-	40	-	Cran-lane	-	-	No. 15	-	15	-	30
-	-	-	98	-	-	40	-	-	-	-	16	-	25	-	28
-	-	-	100	-	-	45	-	Chamber-street	-	-	No. 1	-	18	-	10
Bishop-street	-	-	No. 1	-	-	30	-	-	-	-	29	-	14	-	18
Bow-street	-	-	No. 4	-	-	27	-	Coombe-street	-	-	No. 43	-	15	-	18
Bow-lane	-	-	No. 43	-	-	15	-	-	-	-	69	-	10	-	18
-	-	-	51	-	-	20	-	-	-	-	90	-	40	-	25
Bow-bridge	-	-	No. 33	-	-	17	10	-	-	-	105	-	22	-	25
-	-	-	20	-	-	20	-	-	-	-	139	-	27	-	50
Bridgesfoot-street	-	-	No. 65	-	-	16	-	Cuff-street	-	-	No. 1	-	35	-	40
-	-	-	80	-	-	45	-	-	-	-	9	-	25	-	40
-	-	-	58	-	-	20	-	-	-	-	16	-	37	10	40
-	-	-	43	-	-	25	-	-	-	-	22	-	28	-	30
Bachelor's-walk	-	-	No. 2	-	-	50	-	Charlemont-street	-	-	No. 40	-	20	-	28
-	-	-	30	-	-	50	-	-	-	-	53	-	25	-	30
-	-	-	9	-	-	110	-	-	-	-	50	-	45	-	40
Baggot-court	-	-	No. 6	-	-	25	-	Charlotte-street	-	-	No. 18	-	35	-	50
Beresford-place	-	-	No. 1	-	-	65	-	Cross Kevin-street	-	-	No. 23	-	30	-	18
Beggar's-bush	-	-	-	-	-	20	-	-	-	-	31	-	26	-	28
-	-	-	-	-	-	20	-	-	-	-	31	-	50	-	9
-	-	-	-	-	-	25	-	Castle-market	-	-	No. 11	-	10	-	30
Burgh-quay	-	-	No. 1	-	-	60	-	Castle-street	-	-	No. 50	-	100	-	40
								Church-lane	-	-	No. 6	-	80	-	50

HOUSES Occupied by Persons Licensed to sell Spiritous Liquors by Retail.			Value assessed to the Poor's Rate.	Value paid by the Occupiers of Houses.	HOUSES Occupied by Persons Licensed to sell Spiritous Liquors by Retail.			Value assessed to the Poor's Rate.	Value paid by the Occupiers of Houses.
			£.	s.				£.	s.
College-green	No. 18		75	50	Dennybrook			22	21
—	28		110	50	—			6	19
—	33		60	40	—			14	24
—	11		130	50	—			15	21
Clarendon-street	No. 42		27	28	Dennybrook-road			18	19
—	42		27	10	Duke-street	No. 2		40	35
Chatham-row	No. 4		50	40	—	20		40	35
Crampton-quay	No. 2		90	28	—	17		102	50
Crampton-court	No. 10		45	50	—	6		50	35
—	18		18	50	—	8		50	35
Corn Market	No. 18		30	35	—	10		30	35
—	54		38	35	—	15		40	35
—	31		30	37	Dewson-street	No. 1		340	50
—	33		30	35	—	12		240	50
Christ Church-place	No. 1		60	40	—	13		30	50
Cork-hill	No. 4		60	40	—	52		60	50
—	11		50	50	—	51		250	50
Common-street	No. 3		20	25	—	48		320	50
—	1		20	24	—	25		40	35
City-quay	No. 2		25	30	Densile-street	No. 7		30	28
—	6		27	38	—	47		45	25
—	15		25	25	—	37		35	28
—	24		22	38	—	23		35	38
—	29		35	40	Dunconra			30	35
—	30		25	35	—			20	30
—	36		39	19	—			18	18
—	40		27	40	Dunmark-street	No. 17		35	30
—	46		30	18	—	11		30	25
—	53		30	30	—	5		35	35
College-street	No. 10		60	40	Echlin-street	No. 1		25	25
Clare-lane	No. 1		25	25	Exchange-street	No. 8		20	30
Clare-street	No. 20		55	50	Essex-street West	No. 9		45	50
Cottage-place	No. 5		7	10	Essex-street	No. 53		35	30
Constitution-hill	No. 27		30	40	—	49		30	30
—	34		20	20	—	4		20	10
—	28		15	15	—	39		20	30
Church-street	No. 66		25	40	—	30		35	30
Charles-street	No. 38		27	50	—	40		30	18
Capel-street	No. 126		65	50	Essex-bridge	No. 3		75	50
—	141		50	50	—	6		90	50
—	164		40	40	Eden-quay	No. 3		70	50
—	176		30	50	—	10		70	50
—	175		55	50	—	14		65	50
—	20		65	50	—	26		65	50
—	124		50	50	—	28		75	50
—	169		50	50	—	27		75	50
—	166		55	50	—			60	50
—	165		55	50	East James-street	No. 14		90	19
—	145		60	50	—	1		48	50
—	100		57	21	East Aram-quay	No. 15		25	40
—	52		60	50	Ellis's-quay	No. 4		45	40
—	59		40	48	—	28		25	18
Cole's-lane	No. 6		30	10	—	30		35	35
—	15		25	30	Elephant-lane	No. 4		30	30
—	22		30	30	Finches-street	No. 9		35	30
Dolphin's Barn	No. 51		14	8	—	25		30	37
Dean-street	No. 1		35	28	Fishamble-street	No. 2		30	28
—	12		40	28	—	3		30	31
Drury-lane	No. 9		12	30	—	40		30	25
—	34		5	18	—	38		30	25
—	23		8	18	Francis-street	No. 60		40	40
Dune-court	No. 1		45	28	—	42		35	40
—	14		25	18	—	1		45	50
Dune-lane	No. 6		17	10	—	20		30	30
—	2		15	10	—	45		40	30
Dune-street	No. 23		185	50	—	57		35	37
—	22		60	50	—	6		25	18
—	67		85	50	—	97		40	40
—	37		70	50	—	120		27	27
D'Olier-street	No. 16		85	50	—	130		28	50
—	17		60	50	—	158		60	50
—	25		60	50	—	26		50	58
—	26		140	50	—	40		40	40
Dennybrook			25	28	—	44		35	35

HOUSES Occupied by Persons Licensed to sell Spiritous Liquors by Retail.			Value as assessed to the Poor's Rate.	Value as assessed by the Officers of Excise.	HOUSES Occupied by Persons Licensed to sell Spiritous Liquors by Retail.			Value as assessed to the Poor's Rate.	Value as assessed by the Officers of Excise.
			£.	s.				£.	s.
Fleet-street	No. 1		50		50	Great Britain-street	No. 136	50	
—	79		45		50	—	140	40	
—	74		58	10	30	—	145	40	
—	46		50		50	—	35	40	
—	53		40		40	—	39	40	
—	54		45		50	—	40	35	
—	55		45		30	—	41	35	
—	58		40		40	—	42	50	
Fitzwilliam-lane	No. 1		35		30	—	53	35	
Fitzwilliam-place	No. 1		20		25	—	60	45	
—	1		20		18	—	65	35	
Frederick-court	No. 3		12		16	—	81	40	
Four Courts			not ass ^d		25	—	203	30	
Grand Canal	No. 4		16		20	—	1	30	
Golden-lane	No. 28		45		50	—	75	30	
—	29		65		50	—	197	50	
—	33		35		36	—	178	30	
—	48		30		36	—	12	35	
George's-street	No. 3		55		50	Granby-row	No. 8	25	
—	19		35		45	—	16	25	
—	28		28		30	Grange Gorman-lane	No. 2	15	
—	35		40		50	Great Denmark-street	No. 13	55	
—	49		35		50	Grisham's-court	No. 1	10	
—	51		45		50	Gloster-street	No. 103	47	
—	87		85		50	Gloster-place	No. 14	15	
—	25		50		50	Gloster-lane	No. 7	17	
—	65		80		50	—	14	30	
Garden-lane	No. 13		30		8	Green-street	No. 5	20	
George's-quay	No. 1		27		19	—	10	20	
—	2 1/2		30		16	Great Strand-street	No. 47 1/2	20	
—	3		38		16	—	1	30	
—	9		65		50	Harry-street	No. 1	25	
—	11		25		35	—	3	30	
—	15		25		36	—	7	27 10	
—	18		35		15	Henry-street	No. 1	30	
—	18		27		20	—	12	75	
—	19		37		45	—	25	35	
—	27		37		45	—	35	35	
—	30		22		30	—	35 1/2	32	
—	31		65		50	—	44	60	
—	37		22		38	—	54	45	
Great Brunswick-street, No. 44			50		30	High-street	No. 67	65	
—	3		45		24	Hollis-street	No. 17	50	
—	104		30		21	—	18	50	
—	57		40		30	Hawkins-street	No. 7	30	
Great Brunswick-street			50		38	—	9	30	
Grafton-street	No. 63		80		50	—	12	12	
—	28		90		50	Harcourt-place	No. 6	40	
—	23		90		50	Hamilton-place	No. 1	100	
—	21		110		50	Hammond's-lane	No. 10	30	
—	13		280		50	Haymarket	No. 10	30	
—	71		120		50	—	11	30	
—	78		110		50	—	13	30	
—	80		120		50	Halston-street	No. 8 1/2	30	
—	88		120		50	Horseman's-row	No. 1	25	
Grant-row	No. 1		18		9	James-street	No. 49	30	
Gloster Diamond	No. 1		20		45	—	53	30	
—	2		20		36	—	61	10	
Great Britain-street	No. 144		40		40	—	78	30	
—	84		50		50	—	79	30	
—	104		60		50	—	87	35	
—	89		30		30	—	88	30	
—	56		50		50	—	110	32 10	
—	90		55		50	—	117	25	
—	94		50		50	—	131	30	
—	91		40		50	—	132	20	
—	51		40		50	—	140	14	
—	127		35		50	—	147	16	
—	110		30		50	—	157	17 10	
—	83		30		30	—	87	20	
—	106		35		50	—	41	14	
—	120		50		50	—	107	25	
—	131		65		50	—	112	45	
—	132		70		50				

HOUSES		Value as assessed to the Poor's Rate	Value as assessed by the Officers of Taxes	HOUSES		Value as assessed to the Poor's Rate	Value as assessed by the Officers of Taxes
Occupied by Persons Licensed to sell Spiritous Liquors by Retail.		£.	s.	Occupied by Persons Licensed to sell Spiritous Liquors by Retail.		£.	s.
Iris-street	No. 19	15	18	Montague-street	No. 3	21	20
—	13	19	18	—	34	20	19
—	10	16	15	—	51	30	30
Iris Town	—	5	9	—	48	20	30
—	—	18	14	Monter-street	No. 12	25	28
—	—	25	28	Heath-street	No. 69	25	30
—	—	0	12	—	60	28	30
Joseph's-lane	No. 10	20	25	—	51	35	40
Johnston's place	No. 1	45	50	—	47	20	25
—	5	50	40	—	40	30	40
Johnston's court	No. 7	30	25	—	3	30	30
Jervis-street	No. 9	30	50	—	65	Not Ass ^d	30
Elm-street	—	5	18	—	53	14	18
—	—	12	8	Marshalsea Prison	—	Not Ass ^d	18
—	—	10	8	Marshalsea-lane	No. 1	15	15
Kilmore-street	No. 46	135	50	Mary-street	No. 50	26	35
King's Len Quay	—	60	50	—	50	42	25
—	10	70	50	—	31	55	50
Lang's place	No. 1	20	30	Mary's-lane	No. 49	40	50
Lower Camden-street	No. 6	27	50	—	69	17	18
—	17	27	50	—	66	40	35
—	45	45	38	—	60	10	38
—	68	45	40	—	60	40	33
Lower Merion-street	No. 7	55	40	—	49	35	38
Lower Kereon-street	No. 1	40	30	Mary's Abbey	No. 25	35	40
—	26	30	18	—	20	47	40
—	41	25	18	—	25	35	30
—	54	30	35	Marlborough-street	No. 31	50	50
—	61	70	50	—	84	30	40
Lower-bridge	No. 31	65	30	—	93	40	50
—	45	50	40	—	109	50	50
—	47	45	50	—	3	35	50
Lower Garden-street	No. 93	80	50	—	104	40	50
Lower Sackville-street	No. 45	140	50	—	101	35	30
—	40	120	50	—	100	30	40
—	15	25	50	Mayor-street	No. 1	Not Ass ^d	24
—	20	80	50	Moss-street	No. 11	20	30
—	21	400	50	—	14	25	30
Lower Liffey-street	No. 63	30	30	Molesworth-street	No. 8	45	40
—	5	37	30	—	5	40	50
—	1	10	18	—	8	60	50
Lower Mount-street	No. 8	25	40	Maria-place	—	25	18
—	57	47	50	Merrion-row	No. 13	60	46
—	81	40	35	—	1	70	50
Lower Bagin-street	No. 141	47	40	—	14	60	50
—	140	50	35	—	4	75	50
—	138	45	40	Middle Garden-street	No. 29	15	18
—	134	30	40	Mountjoy-court	No. 7	10	22
—	10	50	40	—	1	10	18
—	39	50	50	Margaret-place	No. 1	25	30
—	137	60	50	—	—	18	30
—	13	100	50	Mahbot-street	No. 60	30	25
Lower Dorset-street	No. 4	45	50	—	72	30	25
—	28	25	50	—	11	30	25
—	56	25	36	—	48	30	25
—	52	25	50	—	23	15	18
—	162	47	50	Montgomery-street	No. 22	10	15
Lower Summerhill	—	30	24	Moore-lane	No. 1	35	35
—	—	15	18	Moore-street	No. 1	30	50
Little Mary's-street	No. 14	25	40	—	26	35	30
—	21	27	40	—	40	55	30
Little Britain-street	No. 2	30	27	—	58	30	30
Loch-alley	No. 10	17	10	McCullin-street	No. 48	18	20
Lido-street	No. 12	25	28	—	43	25	20
Leinster-street	No. 11	120	50	—	40	30	19
Leeson-lane	No. 23	25	42	—	1	Not Ass ^d	40
Leeson-street	No. 159	60	50	—	10	40	35
—	16	40	32	—	21	10	18
—	164	40	46	Nicholas-street	No. 13	27	30
—	161	40	46	—	29	40	45
Marshall-lane	No. 14	15	18	—	31	35	40
ME-street	No. 1	30	18	—	1	60	40
—	—	20	18	Newport-street	—	10	8

HOUSES Occupied by Persons Licensed to sell Spiritous Liquors by Retail.			Value as assessed to the Poor's Rate.	Value paid by the Officers of Police.	HOUSES Occupied by Persons Licensed to sell Spiritous Liquors by Retail.			Value as assessed to the Poor's Rate.	Value paid by the Officers of Police.
			£.	s.				£.	s.
New-street	No. 33		45	30	Park-street	No. 8		17	18
—	78		20	15	—	17		40	25
—	85		20	18	Portland-place	No. 1		12	9
—	95		20	18	Park Gate-street	No. 1		25	18
—	99		15	18	—	5		17	18
—	120		18	18	—	11		40	30
—	130		40	41	—	15		30	30
Newmarket	No. 18		10	18	Princes-street	No. 1		50	50
—	40		20	18	—	2		50	50
New-row	No. 24		40	30	—	3		40	40
Northumberland-buildings			10	50	Petticoat-lane	No. 1		20	30
North-wall	No. 8		65	50	—	2		16	25
—	8		40	50	—	3		14	18
—	23		40	50	—	8		10	18
—	24		45	50	Pill-lane	No. 95		30	50
—	27		20	50	—	10		25	40
—	45		20	30	—	25		18	50
North Strand	No. 14		2	18	—	17		55	40
—	45		12	20	—	18		25	24
—	49		17	50	—	21		30	40
North Strand			8	10	—	22		45	50
North King-street	No. 53		40	35	—	22		35	30
—	151		17	30	—	101		28	18
—	50		20	25	—	106		40	30
—	82		33	50	Patrick-street	No. 1		40	40
—	78		60	50	—	4		35	40
—	77		40	50	—	12		30	31
—	72		35	40	—	20		44	50
—	119		25	18	—	25		30	30
—	60		34	25	—	30		20	50
—	67		27	35	—	48		25	30
—	155		17	15	—	50		40	50
—	54		20	22	—	87		50	25
—	45		35	35	Quin's-lane			16	19
—	32		50	35	Queen-street	No. 14		45	40
—	106		50	30	—	11		35	40
—	168		40	40	—	13		40	40
—	175		45	50	—	74		50	50
—	109		50	25	—	75		50	27
—	1		45	50	—	7		45	50
North Frederick-street	No. 19		55	50	—	5		30	30
North Earl-street	No. 4		55	40	—	3		30	35
—	25		60	40	—	81		30	50
—	26		50	50	Robert-street	No. 8		10	12
Nassau-street	No. 15		60	35	Ramsford-street	No. 13		22	18
—	12		60	50	Richmond-street	No. 27		15	13
Norris-court	No. 2		5	15	—	31		71	10
New Church-street	No. 19		24	50	—	30		57	10
—	1		20	50	Rogerson's-quay	No. 19		25	19
Old Church-street	No. 73		20	15	—	25		25	24
—	74		22	35	—	42		35	50
—	75		25	20	—	43		35	19
—	70		20	24	—	64		40	45
—	39		27	50	—	65		15	22
—	148		20	24	—	9		45	18
—	139		15	8	—	14		30	30
—	151		35	50	—	6		35	40
—	38		30	40	—	7		30	10
—	15		40	35	—	9		30	25
—	12		30	35	—	28		50	50
—	169		35	30	Ringsend			20	17
—	2		25	18	—			15	25
Peter-street	No. 19		30	30	—			14	15
Peter's-row	No. 12		45	40	—			15	15
Portobello Hotel			100	50	—			28	28
Portobello			35	50	—			24	22
—			20	30	—			10	12
Parliament-street	No. 16		80	50	Rockroad			20	18
Poolbeg-street	No. 11		20	19	Russel-place	No. 8		15	20
—	17		30	27	Ryder's-row	No. 10		50	35
Pembroke-quay	No. 10		23	40	Sandymount			30	28
Power's-court	No. 1		16	16	—			45	28
—	2		14	16	—			28	18

HOUSES		Value as assessed to the Poor's Rate.	Value fixed by the Officers of Excise.	HOUSES		Value as assessed to the Poor's Rate.	Value fixed by the Officers of Excise.
Occupied by Persons Licensed to sell Spirituous Liquors by Retail.		£. s.	£.	Occupied by Persons Licensed to sell Spirituous Liquors by Retail.		£. s.	£.
Seath Earl-street	No. 17	50	10	Thomas-street	No. 28	45	50
South King-street	No. 2	50	45	—	—	60	50
—	35	45	40	—	113	17 10	24
—	48	55	50	—	110	60	50
—	51	50	40	—	84	30	18
—	54	47 10	50	—	131	40	45
—	3	50	50	—	119	45	45
South Cumberland-street, No. 8	—	62	34	Theatre-street	No. 17	80	50
South Frederick-street, No. 3	—	40	38	—	5	50	50
—	35	47	50	—	1	70	50
South Frederick-lane, No. 1	—	21	50	Tighe-street	No. 4	20	18
St. Andrew-street	No. 10	60	50	—	5	25	18
—	8	40	50	—	7	25	40
—	25	60	50	—	17	28	30
—	9	40	40	Temple-street	No. 9	35	40
Stephen's-green	No. 108	80	45	—	19	30	40
—	28	480	50	—	15	15	16
—	140	65	40	Temple Bar	No. 26	30	50
—	8	140	50	—	54	25	30
—	98	100	50	Talbot-street	No. 31	35	40
Stephen-street	No. 31	40	50	Townsend-street	No. 17	27	40
—	41	45	50	—	15	30	40
—	42	35	50	—	31	30	19
—	55	55	50	—	43	28	25
—	423	25	18	—	44	35	40
Rutvik-street	No. 2	40	35	—	111	27	40
—	13	70	50	—	112	35	38
Rackville-place	No. 7	30	40	—	140	24	19
Spring-garden	—	15	15	—	141	30	19
—	—	5	9	—	145	35	50
Stam-street	No. 5	25	25	—	155	37	30
Summerhill	No. 68	40	50	—	157	18	18
—	69	37	50	—	1	55	50
—	—	25	20	—	4	30	16
—	1	65	50	—	9	30	40
—	119	38	25	—	12	105	50
—	131	25	30	—	16	35	40
—	45	40	50	—	37	45	38
—	112	18	20	—	99	10	15
Stoney Batter	No. 22	15	18	—	114	25	26
—	18	30	25	Upper Bagin-street	No. 74	40	28
—	16	30	25	—	1	40	46
—	14	45	50	—	3	50	28
—	19	25	20	—	4	50	19
—	11	30	50	Upper Bridge-street	No. 121	30	40
—	6	35	25	Upper Church-street	No. 96	18	18
Smithfield	No. 1	38	30	—	118	10	20
—	3	30	30	—	109	10	18
—	32	15	15	—	106	20	18
—	34	17	18	—	95	15	18
—	38	20	18	—	80	55	50
—	59	14	18	Upper Camden-street	No. 11	60	50
Swift's row	No. 8	35	30	Upper Dorset-street	No. 66	25	44
Trinity street	No. 9	55	50	—	11	35	40
—	12	40	50	—	102	45	50
—	14	60	50	—	132	40	45
—	15	50	50	—	69	25	40
Thomas-court	No. 11	20	18	—	142	35	50
Thomas-street	No. 86	39 10	40	—	143	35	50
—	74	60	50	—	144	40	50
—	71	40	38	—	1	70	50
—	66	45	36	—	70	40	40
—	65	35	37	Upper Exchange-street	No. 1	35	17
—	61	60	50	—	10	40	40
—	55	60	50	—	76	55	38
—	163	18 10	25	—	96	25	20
—	190	30	18	—	97	50	50
—	145	90	50	—	100	45	40
—	149	50	30	—	12	40	50
—	137	40	45	Upper Dominick-street	No. 11	55	50
—	12	40	35	Upper Liffy-street	No. 35	25	35
—	18	57 10	38				
—	20	40	40				

RETURNS RESPECTING LICENSED VICTUALLERS

HOUSES Occupied by Persons Licensed to sell Spirits and Liquors by Retail.	Value as assessed to the Poor's Rate.		Value as assessed to the Officers of Excise.	HOUSES Occupied by Persons Licensed to sell Spirits and Liquors by Retail.	Value as assessed to the Poor's Rate.		Value as assessed to the Officers of Excise.
	£.	s.			£.	s.	
Upper Kerla-street - No. 15 -	35	-	18	William-street - No. 14 -	45	10	21
— " 18 -	25	-	18	— " 38 -	40	-	30
— " 33 -	40	-	40	— " 39 -	45	-	40
— " 41 -	35	-	28	— " 42 -	45	-	50
Upper Ormsd-quay - No. 20 -	65	-	50	— " 48 -	50	-	50
— " 29 -	60	-	50	— " 52 -	70	-	50
— " 10 -	60	-	50	Williams-row - " -	15	-	18
— " 14 -	90	-	50	Wicklow-street - No. 2 -	45	-	50
Upper Sackville-street No. 5 -	140	-	50	— " 5 -	55	-	50
— " 27 -	120	-	50	— " 6 -	45	-	50
— " 35 -	150	-	50	— " 31 -	45	-	50
— " 36 -	51	-	50	— " 37 -	45	-	50
— " 51 -	50	-	50	— " 39 -	45	-	50
— " 11 -	150	-	50	— " 42 -	50	-	50
— " 21 -	550	-	50	Wood-quay - No. 1 -	50	-	55
Upper Steven-street - No. 4 -	50	-	50	— " 80 -	30	-	24
— " 9 -	60	-	50	Wormwood-gate - No. 9 -	50	-	40
Usher's-quay - No. 37 -	75	-	25	Welling-quay - No. 6 -	85	-	50
— " 43 -	30	-	40	— " 34 -	50	-	50
— " 44 -	30	-	25	Werburch-street - No. 1 -	60	-	50
— " 6 -	60	-	45	— " 11 -	35	-	40
— " 1 -	35	-	50	Watling-street - No. 45 -	90	-	17
Vereboyle-court - No. 1 -	30	-	18	Westworth-place - No. 24 -	35	-	35
Ward's-hill - No. 8 -	25	-	18	— " 25 -	90	-	18
Wexford-street - No. 3 -	35	-	28	Westland-row - No. 8 -	70	-	50
— " 11 -	50	-	50	— " 49 -	40	-	40
— " 26 -	40	-	40	Westmead-street - No. 14 -	100	-	50
— " 27 -	60	-	40	Whitworth-row - No. 14 -	8	-	15
— " 30 -	40	-	19	Wine Tavern-street - No. 14 -	35	-	40
— " 31 -	40	-	50	Wood-quay - No. 2 -	50	-	25
— " 38 -	61	-	50	York-street - No. 17 -	35	-	50
— " 32 -	40	-	35	— " 57 -	50	-	18
				— " 2 -	20	-	18

Excise Office, London,
8 April 1841.

G. A. Cottrell,
1st Genl. Acct.

— 9. —

AN ACCOUNT of the Number of Gallons of FOREIGN and COLONIAL SPIRITS respectively, bonded in the United Kingdom, on which Duty has not been paid, owing to Leakage, Soakage, Reduced Strength, or other incidental Causes, for the Year ending the 10th day of October 1840.

	Number of Gallons (Including Overproof).
FOREIGN SPIRITS:	
Brandy - - - - -	38,791
Geneva - - - - -	1,081
Other sorts - - - - -	17
COLONIAL SPIRITS:	
Rum - - - - -	56,435
Other sorts - - - - -	82
TOTAL - - - - -	95,306

1st Genl. Office,
Custom House, London,
16 April 1841.

William Irving,
1st Genl. of Imports and Exports.

— 10. —

A RETURN of the Number of Gallons of HOME-MADE SPIRITS in Great Britain and Ireland, on which Duty has not been paid, owing to Leakage, Soakage, Reduced Strength, or other incidental Causes, for the Year ending 10th October 1840.

	Gallons of Home-made Spirits on which Duty has not been Paid, owing to Leakage, Soakage, Reduced Strength, or other incidental Causes.
GREAT BRITAIN - - - - -	—
IRELAND - - - - -	13 $\frac{37}{100}$
TOTAL - - -	13 $\frac{37}{100}$

Excise-office, London, }
8 April 1841.

G. A. Cottrell,
1st Genl Acc^t.

LICENSED VICTUALLERS, &c.



Further RETURN to an ORDER of the Honorable The House of Commons,
dated 9 February 1841;—for,

A RETURN of the RATES of LICENCES Chargeable on a Licensed Victualler in Ireland, holding a Licence to sell Tea, Coffee, Cocoa-nuts, Chocolate, and Pepper, in a House valued under 10 £ per Year, for the Sale of Beer by Retail, to be consumed upon the Premises; also for the Sale of Spirits by Retail; also for the Sale of Wine by Retail.

A person having an Excise Licence to retail Beer to be consumed on the premises, granted under a Certificate of the Magistrates, is held to be a Licensed Victualler.

The charge for such Licence is	-	-	-	-	-	-	l.	s.	d.
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1 2 -½

This Retail Beer Licence entitles the holder of it to a Licence to retail Spirits to be consumed on the premises.

The charge for which Spirit Licence is	-	-	-	-	-	-	2	4	1
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2 4 1

The Retail Beer Licence also entitles the holder of it to take out a Licence to retail Wine to be consumed on the premises.

The charge for this Wine Licence is as follows:

To a person holding both the said Retail Beer Licence, and the said Retail Spirit Licence	-	-	-	-	-	-	2	4	1
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2 4 1

To a person holding the said Retail Beer Licence only	-	-	-	-	-	-	4	8	2½
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4 8 2½

A person holding a Licence for the sale of Tea, Coffee, Cocoa-nuts, Chocolate, and Pepper, in, in Ireland, by the Act 6 Geo. 4, c. 81, s. 4, to be deemed a Grocer, and as such he is, by 6 & 7 Will. 4, c. 38, s. 3, prohibited from holding the aforesaid Licence for the retail of Spirits to be consumed on the premises; but by the Act 6 Geo. 4, c. 81, and 6 & 7 Will. 4, c. 38, such a person is entitled, in Ireland only, to a Licence for the retail of Spirits in quantities not less than one pint, and not to be consumed on the premises.

The lowest charge for such Licence, being on a rent under 25 £, is	9	18	6½
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9 18 6½

Supposing, therefore, a person holding an Excise Licence to retail Beer to be consumed on the premises, granted under a Magistrate's Certificate, which is held to constitute a Licensed Victualler, should (in order to allow him to hold a Tea, &c. Licence), in lieu of taking a Licence to retail Spirits to be consumed on the premises, take out, as he may (in Ireland only), a Licence for the retail of Spirits in quantities not less than one pint, and not to be consumed on the premises, the rates of his several Licences would be as follows:—

Beer Licence	-	-	-	-	-	-	1	2	-½
Spirit Licence (not to be consumed on the premises, as above)	-	-	-	-	-	-	9	18	6½
Wine Licence	-	-	-	-	-	-	4	8	2½
Licence to sell Tea, Coffee, Cocoa-nuts, &c.	-	-	-	-	-	-	-	11	6½

1 2 -½

9 18 6½

4 8 2½

- 11 6½

Excise Office, London, }
8 May 1841.

G. A. Cottrell,
1st Genl Acct.